



**Board of Education - Regular Meeting
Northwood Middle School
945 North Ave.
Highland Park, IL 60035**

Tuesday, October 22, 2024 7:00 PM

Mission

North Shore School District 112 is a transformative learning organization where curiosity inspires minds, innovation shapes the future, and students, staff, and families engage to create a kind and connected community that is committed to excellence.

Agenda

***SPANISH INTERPRETER - A live Spanish Interpreter will be on site for this meeting.
LIVE STREAMING - To watch the live stream or the recorded Board Meeting, please visit
our Vimeo page at <https://vimeo.com/user133899354>***

1. Call to Order/Roll Call (7:00 pm)
2. Pledge of Allegiance
3. Approval of Agenda
4. Recognition: Principal Appreciation Week - October 20-26, 2024 (Policy 5:510)
5. Superintendent Report
 - a. Update on Phase 3 Long Range Facility Plan
 - b. Board Discussion on Phase 3
6. Public Comments Related to Phase 3 Topic (30-minute limit) - *The Board welcomes comments and questions and gives them serious consideration. This community participation time will be solely for comments regarding the Phase 3 topic. The Board has dedicated up to 30 minutes for this topic. Individual comments are limited to 3 minutes for each person and comments will become part of the public record. (Policy 2:230)*
7. Information & Presentations
 - a. Board Discussion on Phase 3
 - b. Draft 2025-26 School Calendar (Policy 5:200)
 - c. Draft Resolution Abating Property Tax Levied for 2024 to Pay Debt Service on General Obligation Bonds (Alternate Revenue Source), Series 2019 (Policy 4:10)
 - d. FY24 Annual Comprehensive Financial Report (Policy 4:80)
 - e. Freedom of Information Requests (Policy 2:250)
8. Public Comments Related to Matters on the Agenda (Policy 2:230) *The Board welcomes comments and gives them serious consideration. This community participation time is solely for comments relating to matters on this agenda. Comments are limited to three minutes per speaker and will become part of the public record. Individual topics will have a limit of 30 minutes.*

9. Action Items
 - a. Consent Agenda (Policy 2:220)
 - i. Approval of Meeting Minutes (Policy 2:220)
 1. Regular Meeting Minutes - September 24, 2024
 2. Closed Session Minutes - September 24, 2024
 3. Committee of the Whole Meeting Minutes - October 8, 2024
 - ii. Personnel Recommendations: Employment, Resignation, Retirement & Leave of Absence (Policy 5:30)
 - iii. Bill List (Policy 4:50)
 - iv. Treasurer's Report - September 2024 (Policy 4:80)
 - v. Destruction of Closed Session Recordings from 4/11/23 & 4/25/23(Policy 2:220)
 - b. Approve Intergovernmental Agreements with Exceptional Learners Collaborative (Policy1:20)
 - c. Approve Resolution 241022 Estimate of Preliminary Aggregate 2024 Levy Extensions & Approve Publishing a Legal Notice for Public Hearing on the Levy (Policy 4:10)
 - d. Approve FY24 Audit Report (Policy 4:80)
 - e. Approve Agreement with Trane - Geothermal Test Well Drilling Ravina (Policy 4:60)
 - f. Approve Board Member Estimated Expenses - 2024 Joint Annual Conference (Policy 2:125)
10. Public Comments (Policy 2:230) - *Comments are limited to 3 minutes for each person and comments will become part of the public record.*
11. Committee Reports (Policy 2:150)
12. Board/Superintendent Other
13. Closed Session (Policy 2:200)
 - a. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity. 5 ILCS 120/2 (c)(1)
 - b. The placement of individual students in special education programs and other matters relating to individual students. 5 ILCS 120/2(c)(10)
14. Adjournment



Date: October 22, 2024
To: Members of the Board of Education
From: Dr. Michael Lubelfeld, Superintendent
Subject: Principal Appreciation Week - October 20-26, 2025
Policy Alignment: Policy 5:110 Recognition of Service
Disposition: Information

Executive Summary:

To honor the important role that principals play in the education of children, Governor JB Pritzker along with the Illinois Principals Association, National Association of Secondary School Principals, National Association of Elementary School Principals, and the American Federation of School Administrators has dedicated the week of October 20-26, 2024 as Principal Appreciation Week culminating with Principal Appreciation Day on October 25, 2024, in Illinois.

At the October 22 Board meeting, we will recognize our principals for the vital role they play in the success of our students. They are responsible for creating a positive and supportive learning environment, providing leadership and guidance to staff, and ensuring that all students have the resources they need to succeed. They are also instrumental in fostering a strong sense of community within our schools.

The Governor's proclamation is attached.

Recommendation:

Information Only

STATE OF ILLINOIS

EXECUTIVE DEPARTMENT

Proclamation

WHEREAS, school principals play an integral role in nurturing a positive, student-centered culture in elementary, middle, and high schools across the State of Illinois; and,

WHEREAS, school principals are responsible for attracting and retaining the best teachers and support staff to ensure that each child receives equitable educational opportunities and services to reach their potential; and,

WHEREAS, it is the primary responsibility of the State of Illinois to provide adequate and equitable resources for schools so that all students have access to a quality education and foundation for a successful future; and,

WHEREAS, the Illinois Principals Association, which represents over 6,600 educational leaders statewide, believes that educators' experiences and voices are essential to crafting effective education policy; and,

WHEREAS, school leaders face many obstacles in supporting and educating our young people and it is through their perseverance, passion, and hope-filled leadership that Illinois continues to produce quality, career-ready students; and,

WHEREAS, we must continue to encourage, support, and recognize our school principals who have a positive impact on Illinois students and the educational system in the Land of Lincoln;

*THEREFORE, I, JB Pritzker, Governor of the State of Illinois, do hereby proclaim the week of October 20-26, 2024, as **Principals Week** and Friday, October 25, 2024, as **Principals Day** in Illinois to recognize principals and the Illinois Principals Association for all that they do to help our children learn and succeed.*

In Witness Whereof, I have hereunto set my hand and caused the Great Seal of the State of Illinois to be affixed.



Done at the Capitol in the City of Springfield,
this NINTH *day of* SEPTEMBER, *in*
the Year of Our Lord, two thousand and
TWENTY-FOUR, *and of the State of Illinois,*
two hundred and FIFTH.

Alexi Giannouh
SECRETARY OF STATE

JB Pritzker
GOVERNOR



Updated 10/22

Superintendent's Report Including Phase 3 Updates

Board of Education Meeting

October 22, 2024

Dr. Michael Lubelfeld - Superintendent

Dr. Monica Schroeder - Deputy Superintendent

NOVEMBER/DECEMBER CALENDAR

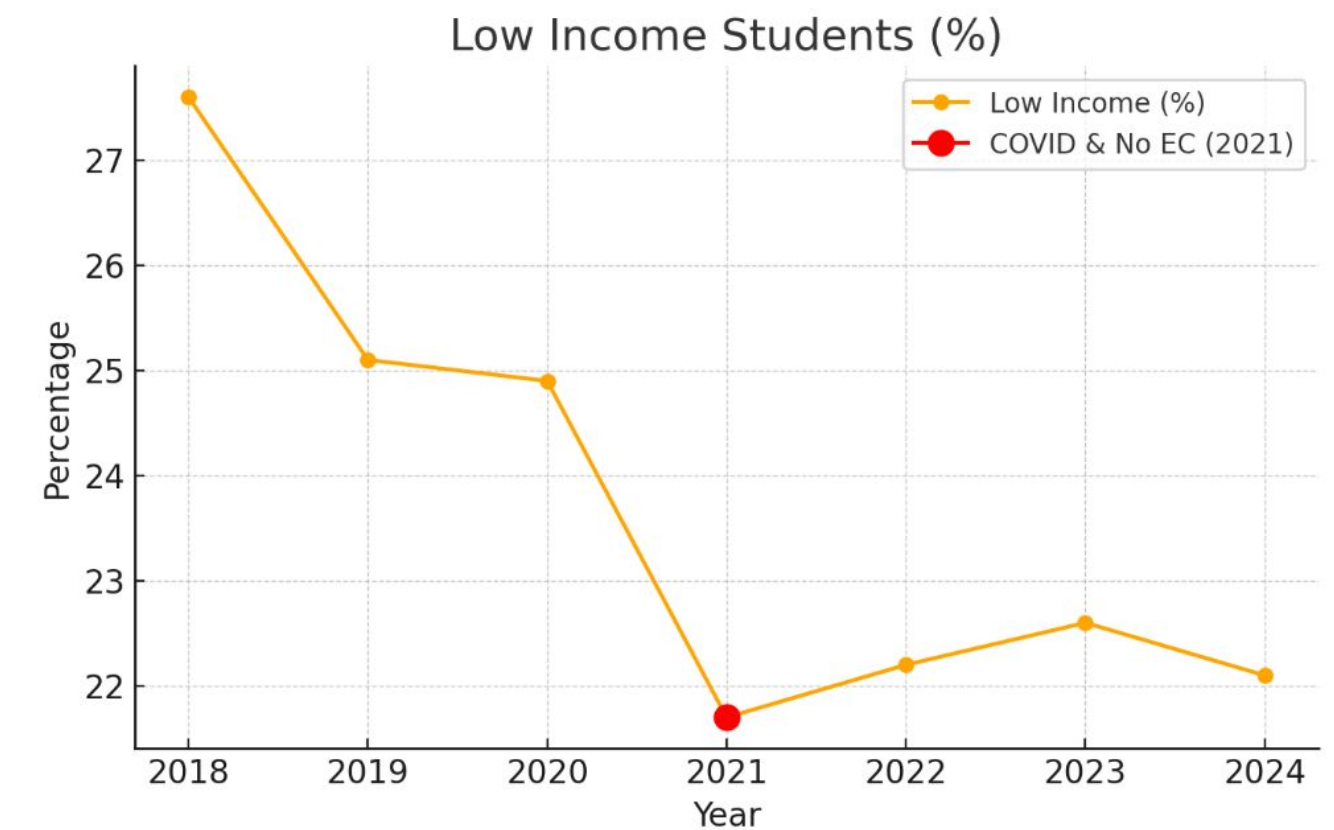
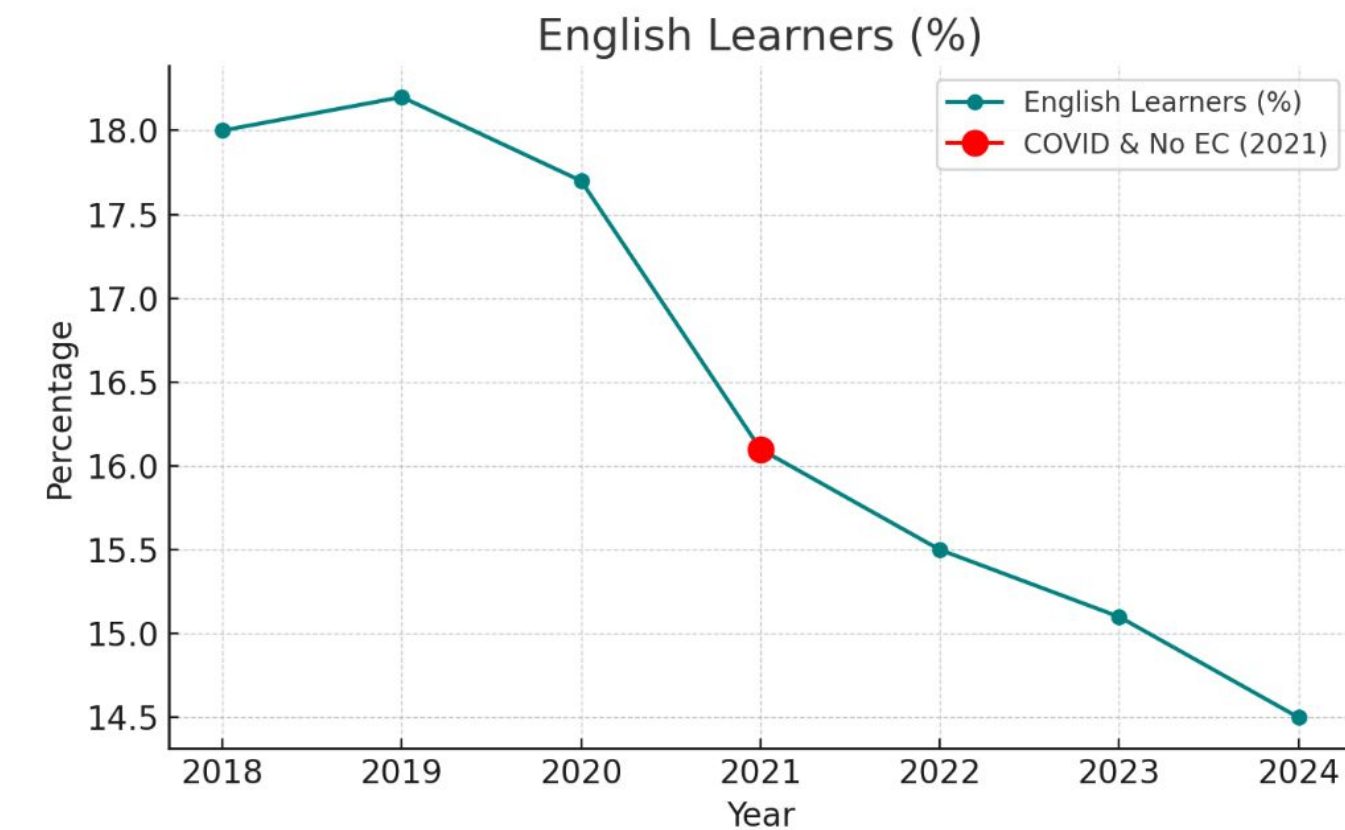
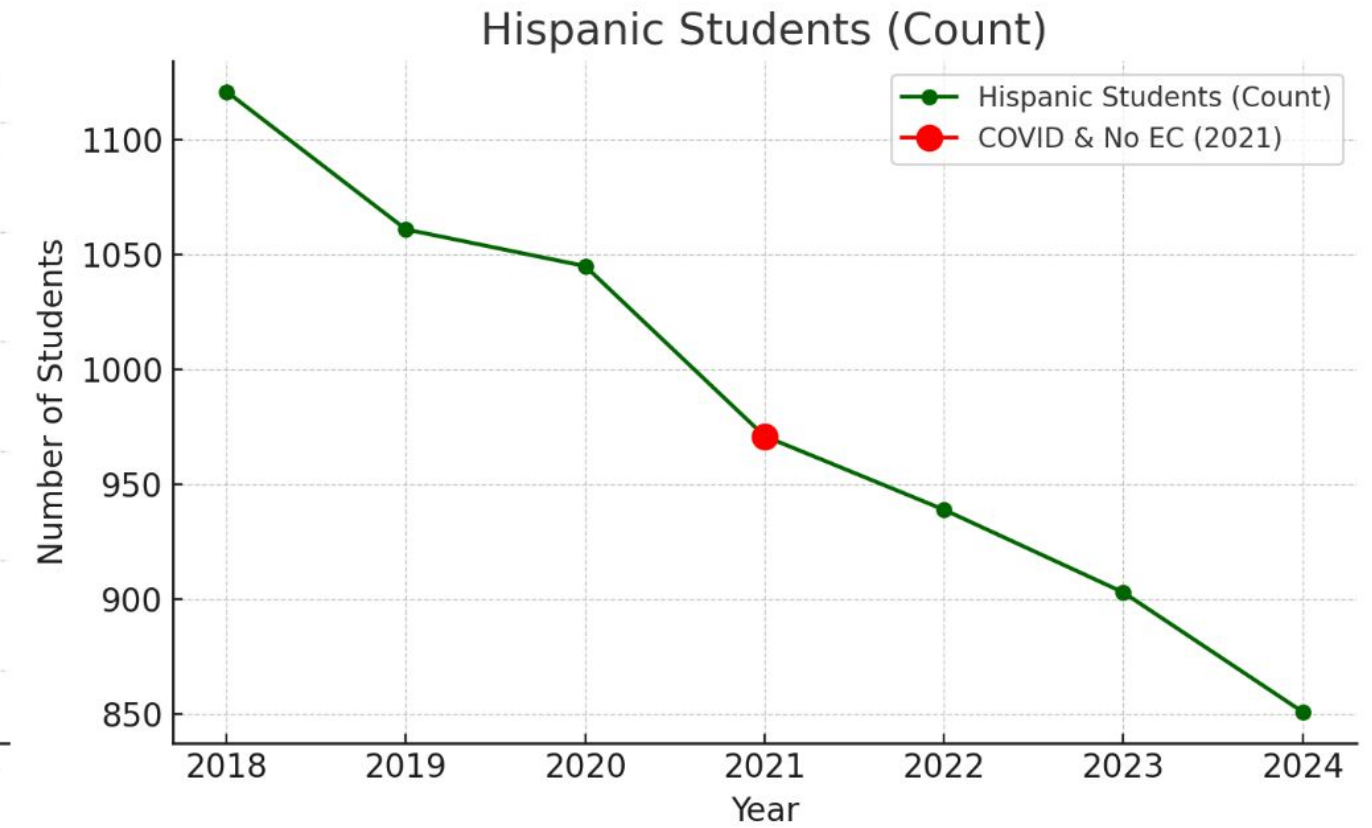
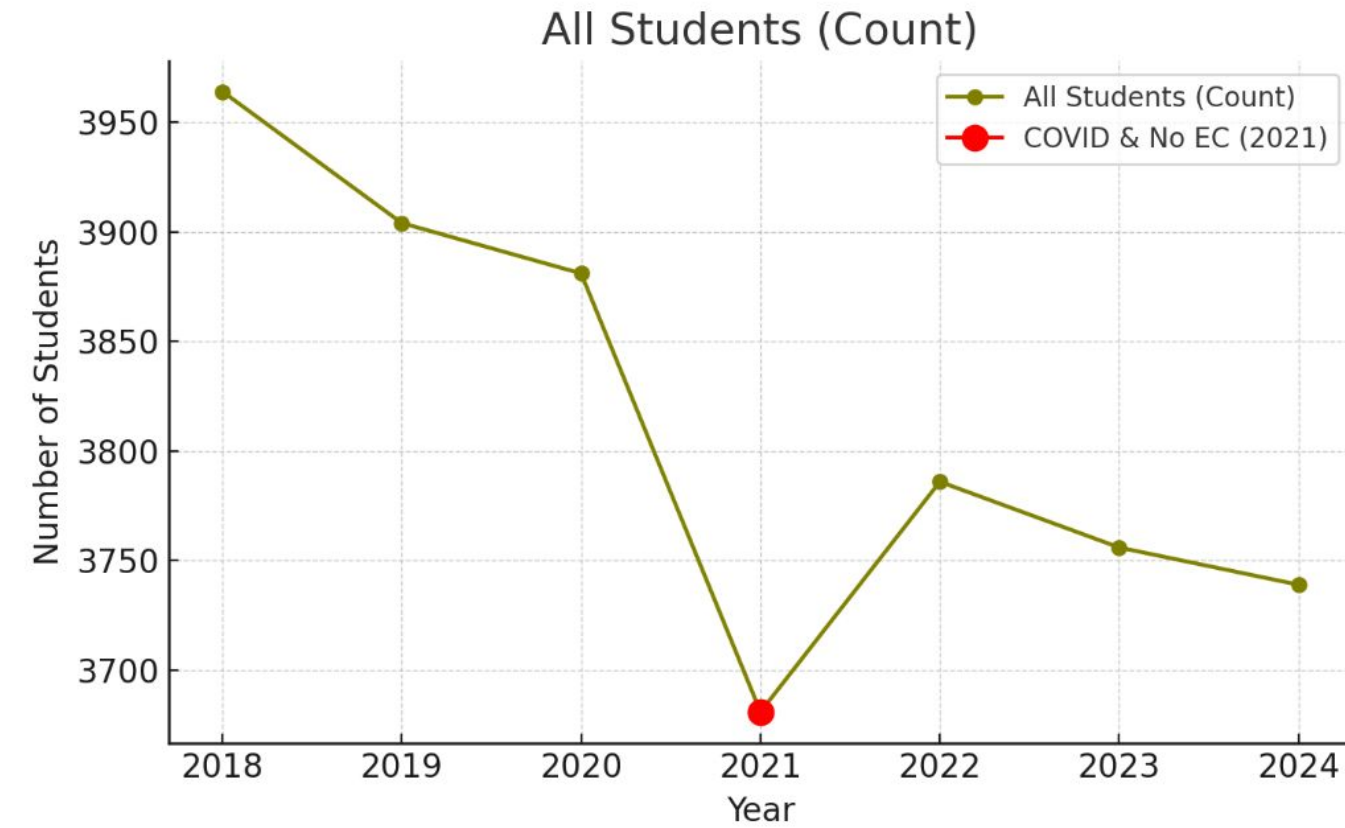
- **Tuesday, November 5: No School**
- **Monday, November 11: No School**
- **Tuesday, November 12: BPAC Meeting @ Northwood**
- **Tuesday, November 19: BOE Regular Meeting**
- **Friday, November 22: Early Release (No Early Childhood)**
- **November 25-November 26: Parent-Teacher Conferences
(No Student Attendance)**
- **November 27-November 29: Thanksgiving Break**
- **Monday, December 2: Indian Trail Moves to New Building!**

*“By failing to prepare, you
are preparing to fail.”*

Benjamin Franklin

Trends in District Demographic and Enrollment Data (2018-2024)

- Data from Illinois State Report Card
- State-reported enrollment numbers are released in November, reflecting data from the previous school year
- 2021 - limited PK to 150 students (-108) due to social distancing requirements with COVID



DISCUSSION OF PHASE 3 ROAD MAP - *IN PROCESS*

10/8/24	Committee of the Whole Meeting (Live Streamed)	Phase 3: Ideas and initial discussion (video & slides translated into Spanish)
10/8-10/20	Review Thought Exchange Data	Extended TE to Sunday, 10/20 per parent request at 10/15 PM Meeting at OT
10/22/24	Regular Board Meeting	Phase 3: Review of initial ideas, discussion, answers to board questions, and ThoughtExchange results
12/17/24	Regular Board Meeting	Phase 3: Update/Discussion
2025	TBD	Phase 3: Possible Recommendations

COMMUNICATION

10/2/24	Email and Video Message	Sent to all in both languages
10/8	Committee of the Whole	Board meeting - highlights sent out with English and Spanish video (4 hours)
10/8-10/20	Thought Exchange	716 Participants, 880 Thoughts, 40K ratings
10/15/24	Parent/guardian meeting in Spanish	Oak Terrace School with RO & OT parents - invitation from social worker at OT
10/16/24	Email and Video Message	Sent to all in both languages
2024-2025	Ongoing Outreach & Meetings	TBD

UPCOMING ACTIONS

- No longer considering a 2025 split of non DL EC to Braeside
 - EC relocation may be a future decision - but not immediate
- Putting a delay on Phase 3 Road Map recommendation from January to allow for more time to process input
- In Process - Update/revision to web pages
- In Process - Selecting DL consultant - to study program and implications of consolidation K-5

CLARIFICATIONS

- Enrollment/Registration 2025-2026 - Same Timeline (Feb-May)
 - If enrollment trends continue, Oak Terrace will become the one K-5 Dual Language School - decision date TBD
 - Will adhere to class size guidelines for registration
- Enrollment decline is real
 - While we are exploring input, suggestions, and other options, Seven years of data is not a “blip”
- Our main priority is providing the best possible education for all children

CLARIFICATIONS

- Enrollment/Registration Encourages DL Enrollment
 - Enrollment requires checking box DL or not
- This year at EC, due to enrollment declines a section, Early Childhood was reduced - this reduced a section of mono and a section of DL (teacher is bilingual)
- If any child who is EL (Spanish) enrolls in kindergarten, the first option provided is Dual Language, regardless of the PreK placement
- We checked with 24 Spanish proficient kids - who do not want DL - family choice - individual situations

CLARIFICATIONS

- Enrollment/Registration Encourages DL Enrollment
 - Enrollment requires checking box DL or not (Los formularios se pueden traducir al español)

Demographics

There will be a few steps for each student you enter. The first is general demographic information. Please verify or add the information below. Please update any information that is incorrect. Please enter the student's name exactly as it appears on the birth certificate without any accent marks. If your student has two last names, please enter both in the box marked "last name." Please enter both names without a dash in between.

Legal First Name	Student *	Gender	Male *	Enrollment Grade	Pre-Kindergarten (PK) *
Legal Middle Name		Birth Date	01/01/2020 *	School	
Legal Last Name	Test *			Are you interested in applying for the Dual Language program? Yes *	
Suffix				What dual language school would you prefer? Oak Terrace Elem *	
Nickname					

[Click here for more information on the Dual Language Program. Then return to complete registration.](#)

School enrollment is based on the attendance area where your home is located. If you have applied for a Permissive Transfer or the Dual Language program and are approved, your enrollment school will change accordingly.

Dual Language Program

Do you have other children currently enrolled in the Dual Language Program?	Yes *
What are names of your other children in the Dual Language Program?	Test *
In what school(s) are your other children in the Dual Language Program enrolled?	Red Oak Elem X Northwood MS X *
Was your child in a dual language program at the previous school?	Yes *
How did you first hear about the Dual Language Program?	Website *

CLARIFICATIONS

- Next board meeting where Phase 3 will be discussed is December 17 (*No discussions on this topic in Nov.*)
- Seeking partnership and outreach with parent community
- We will continue to follow up and investigate any challenges, complaints, stories of difficulty with our processes
- We have two full-time Spanish-speaking family engagement specialists, a full-time Spanish-speaking registrar and a full time Spanish-speaking student information specialist

PHASE 3 FAQ

WWW.NSSD112.ORG/PHASE3

Will be updated throughout the process

THOUGHT EXCHANGE

October 8 - October 20, 2024


Engagement

Review your current engagement statistics to understand how engaged participants are on this topic.

 Participants

742

Last activity: 0 days ago

 Thoughts

910

1.2 thoughts / participant

 Ratings

44,875

60.5 ratings / participant

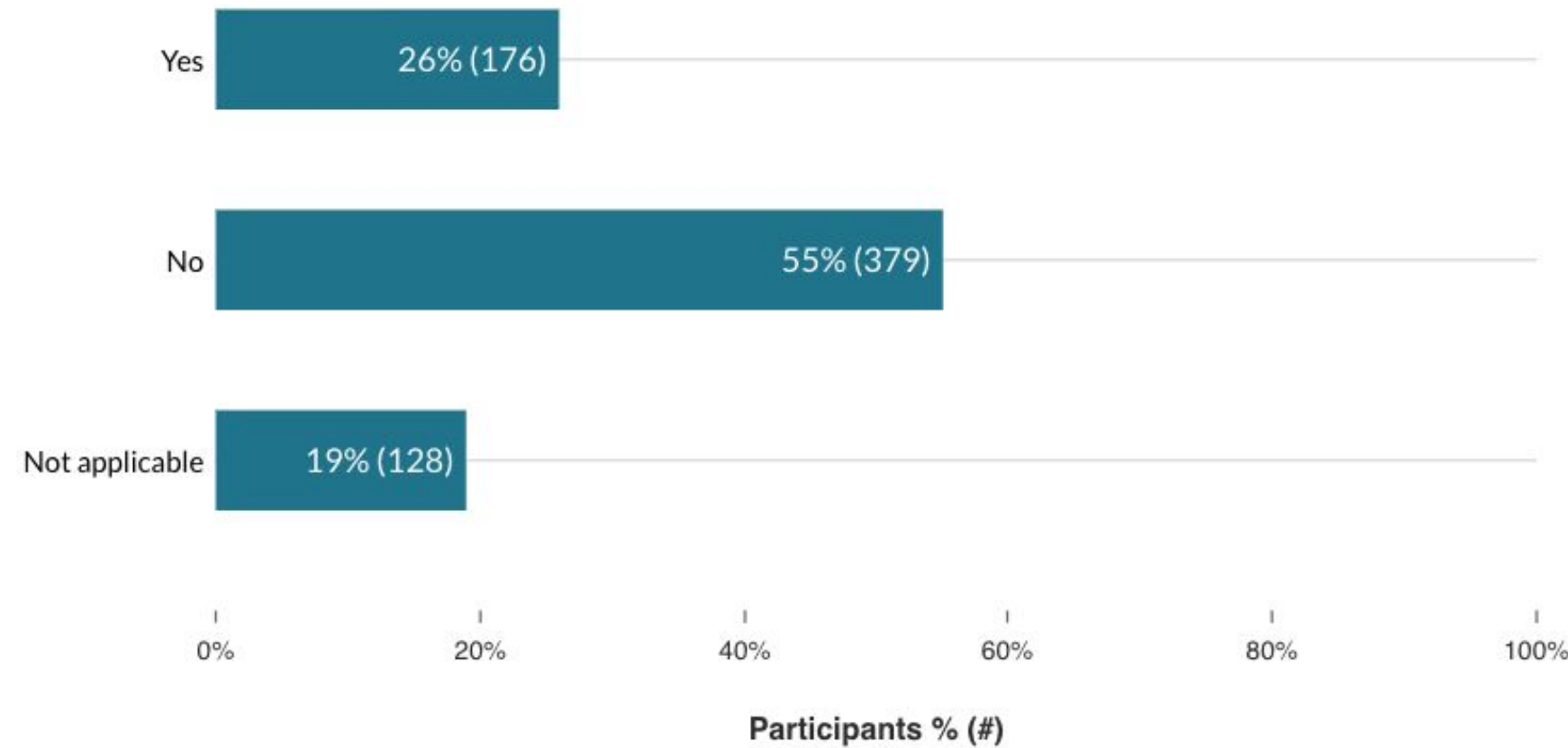
THOUGHT EXCHANGE

Dropdown

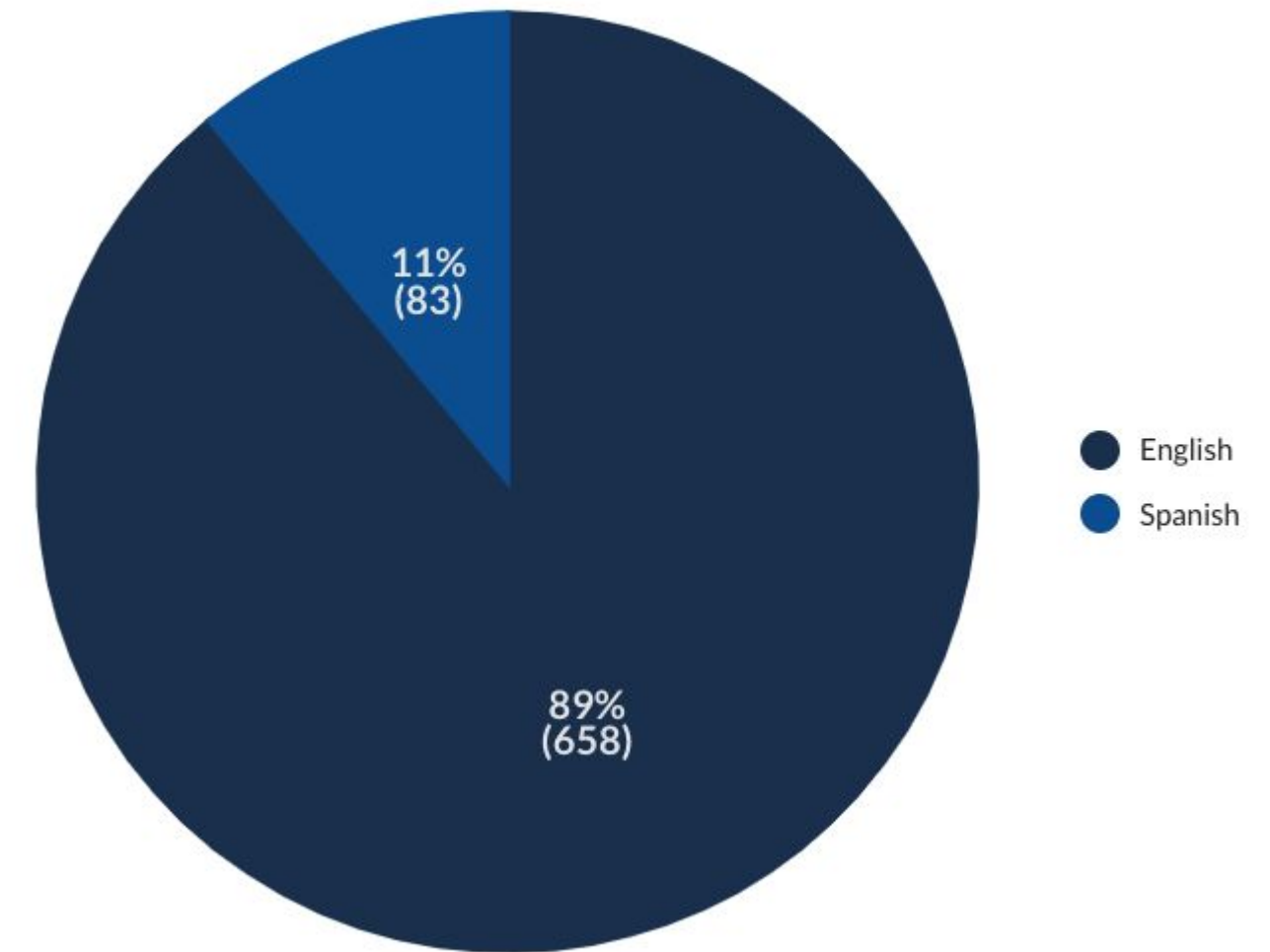
Q3 | Is your child an English Language learner?

Answered: 683

Not answered: 59 



Participation Languages



Topic: Trust The District | EI Families

Overview


 Participants

314

Difference groups

 Side A group size

230

 Side B group size


84

 common ground

A and B rated high

AI SUMMARY

The responses emphasize the need to prioritize student achievement and individual growth in the Strategic Plan. There is a strong call for better engagement with ELL and Hispanic families to gather their input. Many respondents stress the importance of keeping the Early Childhood (EC) program unified in one location, highlighting the benefits of collaboration among staff and the negative impacts of frequent relocations. The Dual Language (DL) program is praised for promoting diversity and empathy. Additionally, there is a call to maintain appropriate enrollment numbers and class sizes, and to invest in foundational skills for all students, including EL and special education students.

 difference

A rated high, B rated low

AI SUMMARY

The responses express strong opposition to consolidating diverse student populations into a single school, citing concerns about equity, inclusion, and segregation. There is a pervasive sense of distrust towards the district, with accusations of deceit regarding the planned renovations of Red Oak and the handling of the Dual Language (DL) Program. Respondents emphasize the need for transparency, better communication, and adherence to promises made during the referendum. The community fears that the district's actions undermine efforts to maintain diversity and inclusivity, potentially leading to legal repercussions and loss of public support.

Positive Sentiment

Theme: Value of the DL Program Participants expressed strong support for the DL program, highlighting its benefits in providing bilingual education and promoting diversity. They see the program as a valuable asset to the community and are committed to its success.

"The DL program is such a gift and important for the community to continue to have and thrive in multiple locations."

Neutral Sentiment

Theme: Need for More Information and Clarity Participants are seeking more information and clarity about the district's decisions and plans for the DL program. They are neither fully supportive nor entirely opposed but need more transparency to form a well-informed opinion.

"I am curious what is being done to understand and evaluate the decreased enrollment vs only reacting to it."

Negative Sentiment

Theme: Concerns About Declining Enrollment and Program Stability Participants expressed significant concerns about the declining enrollment in the DL program and the instability caused by frequent changes in staff and inconsistent support from the administration. They are worried that these issues are not being adequately addressed, leading to mistrust and frustration.

"You are creating mistrust in the DL program with your continued hesitation to commit to it and the investment it requires and deserves."

Top 5 Values

Value: Bilingual Education

Participants highly value the DL program for its ability to provide bilingual education, which they see as a significant advantage for their children. They believe that learning two languages from an early age enhances cognitive development, cultural awareness, and future opportunities. This value underscores the importance of maintaining and strengthening the DL program to ensure that students can reap these benefits.

Value: Equity and Inclusivity

Equity and inclusivity are paramount to the participants, who are concerned about the potential segregation of marginalized populations if the DL program is consolidated into a single school. They emphasize the need for equitable access to educational resources and opportunities for all students, regardless of their background. This value drives their desire for decisions that promote diversity and inclusion within the program and the broader school community.

Value: Transparency and Communication

Participants value transparency and effective communication from the district, as they believe it builds trust and fosters a collaborative relationship between the administration and the community. They are frustrated with the perceived lack of openness and clarity regarding decisions affecting the DL program. This value highlights the need for the district to provide detailed, accessible information and engage with the community regularly.

Value: Program Stability

Stability in the DL program is crucial for participants, who are concerned about the negative impact of frequent changes in staff, enrollment fluctuations, and inconsistent support from the administration. They believe that a stable program ensures a high-quality education and encourages long-term commitment from families and staff. This value underscores the importance of addressing the root causes of instability to create a consistent and supportive learning environment.

Value: Comprehensive Early Education

Participants value comprehensive early education, particularly the need for full-day early childhood programs. They argue that half-day programs are not feasible for working parents and may contribute to low enrollment in the DL program. This value reflects their belief that full-day programs provide essential early education and support for working families, making the DL program more accessible and attractive.



THOUGHT EXCHANGE

Red Oak School Closure Debate

Side A

Keep Red Oak Open

Many community members express strong opposition to closing Red Oak School, citing its unique dual language program and the benefits it provides to students. They argue that closing the school would lead to segregation, negatively impact the dual language program, and break the trust established with the community during the referendum. They emphasize the importance of maintaining diversity and equity within the district.

Common ground

Promote Dual Language Program

Both sides agree on the importance of the dual language program and the need for better promotion and support. They suggest that the district should invest in outreach efforts to increase enrollment and ensure the program's success. This includes engaging with the community, providing transparent communication, and addressing the needs of both English Language Learners and non-ELL students.

Side B

Close Red Oak

Some community members support the closure of Red Oak School, arguing that it is necessary due to declining enrollment and financial constraints. They believe that consolidating the dual language program into one school could lead to better resource allocation and improved program quality. They also suggest that the district needs to adapt to current demographic and enrollment trends to ensure sustainability.

Common ground and Differences

Explore a topic that has division (Differences) and alignment (Common ground)

POSSIBILITY OF ONE DL K-5 SCHOOL IF NECESSARY

Possible “PROs”	Possible “CONs”
All K-5 DL educational support under one roof	Sense of loss in Red Oak - very strong ties to the school right now
Stabilize sections and enrollment K-5 - reduce or remove uncertainty	Families may leave program - we hope they won't
Consistent expectations for high academic rigor & outcomes for all	Potential longer commute for some Red Oak students
Long term health of K-5 DL Program	Loss of culture momentum at Red Oak

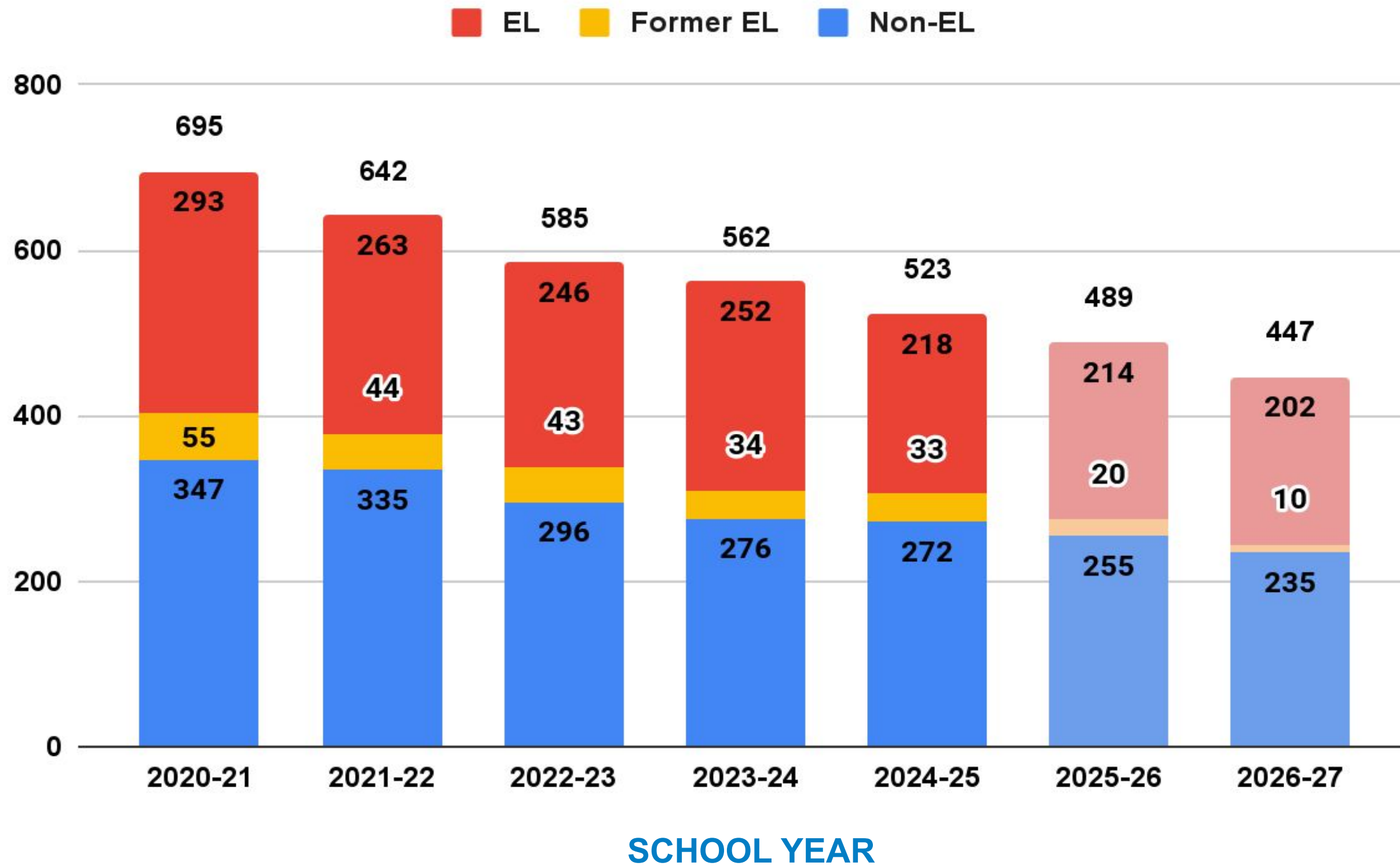
POSSIBILITY OF ONE DL K-5 SCHOOL IF NECESSARY

Possible “PROs”	Possible “CONs”
More options for socializing for students - mix of kids	Change is disruptive
Clearer messaging and enrollment process	Longer term if population grows too much, possible need for move again
Unified Dual Language PTO	There is a difficult transition period

COMMUNICATION OUTREACH & STUDY

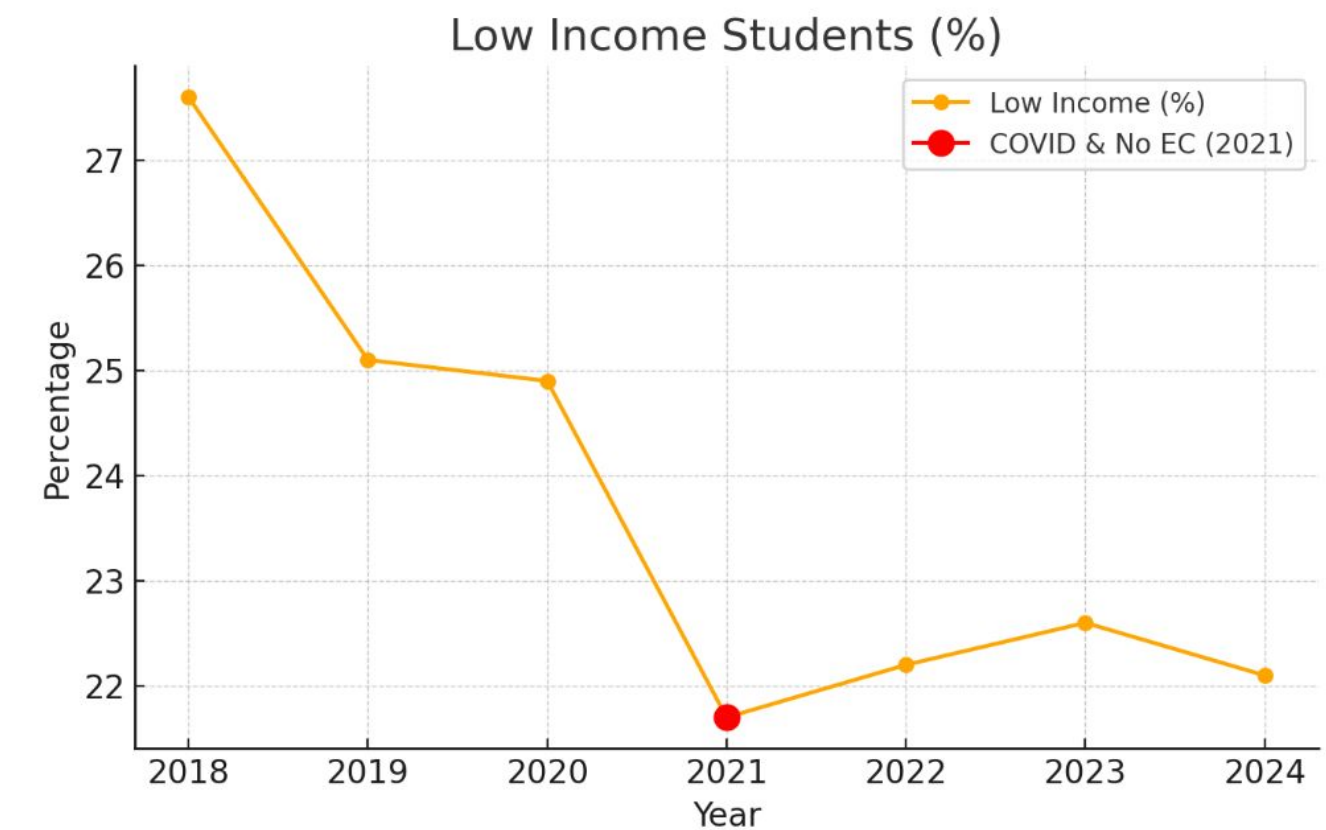
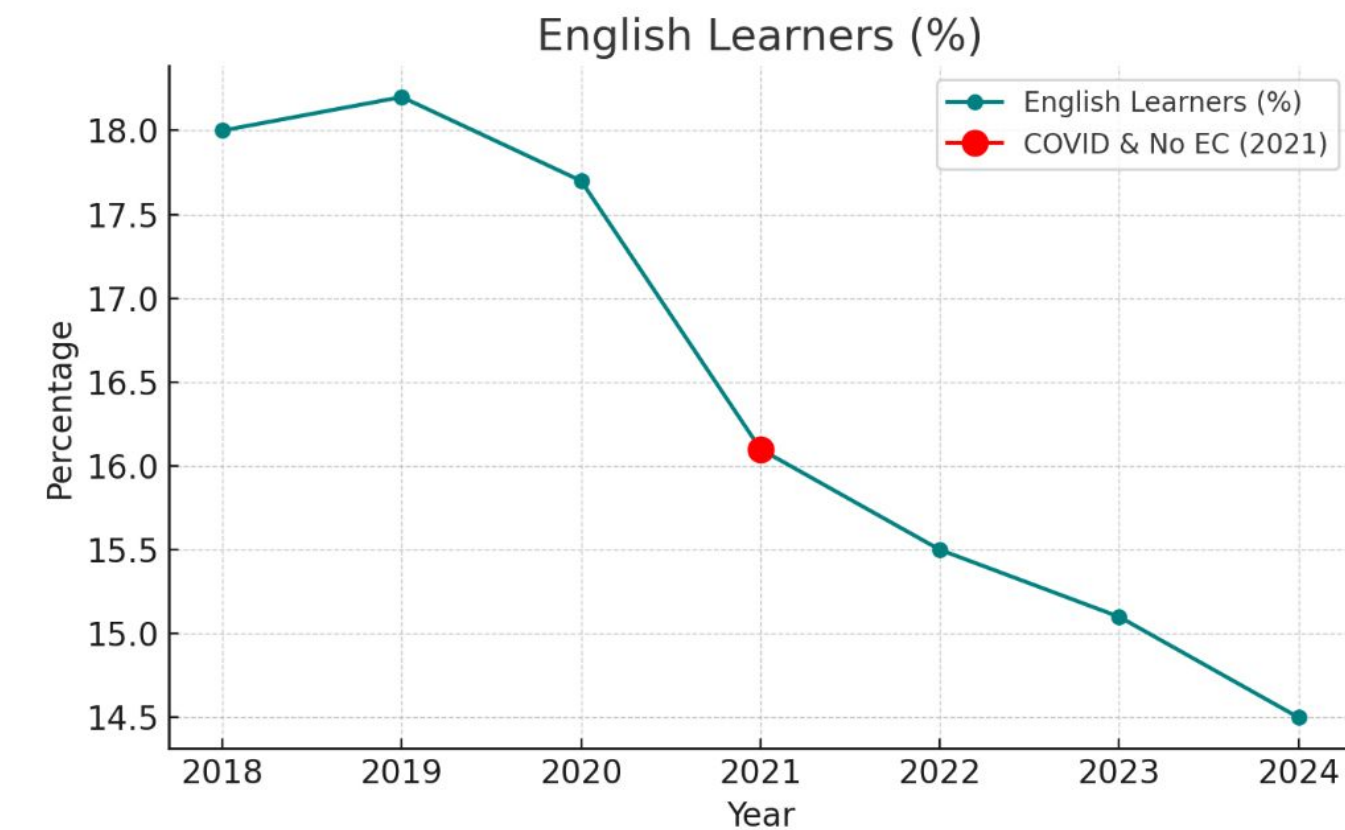
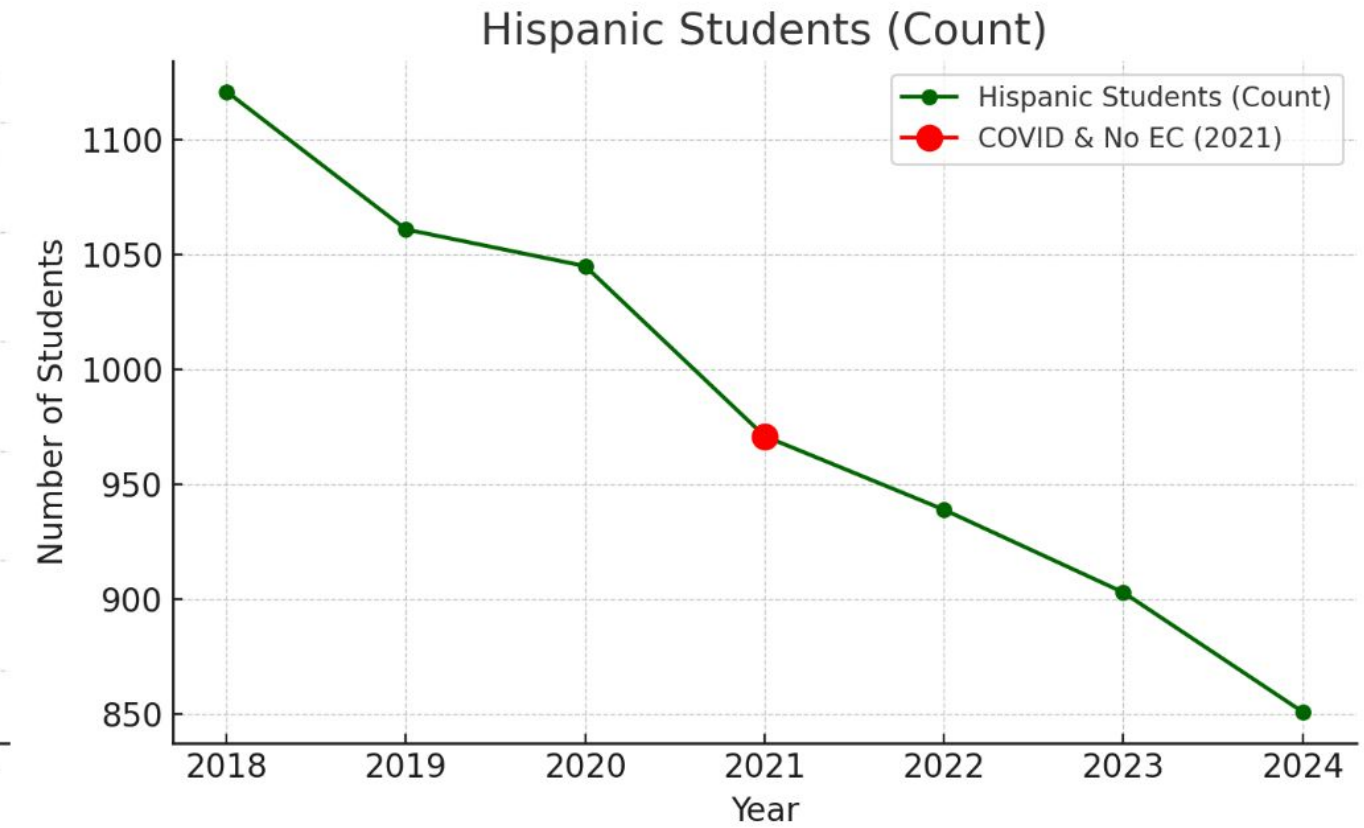
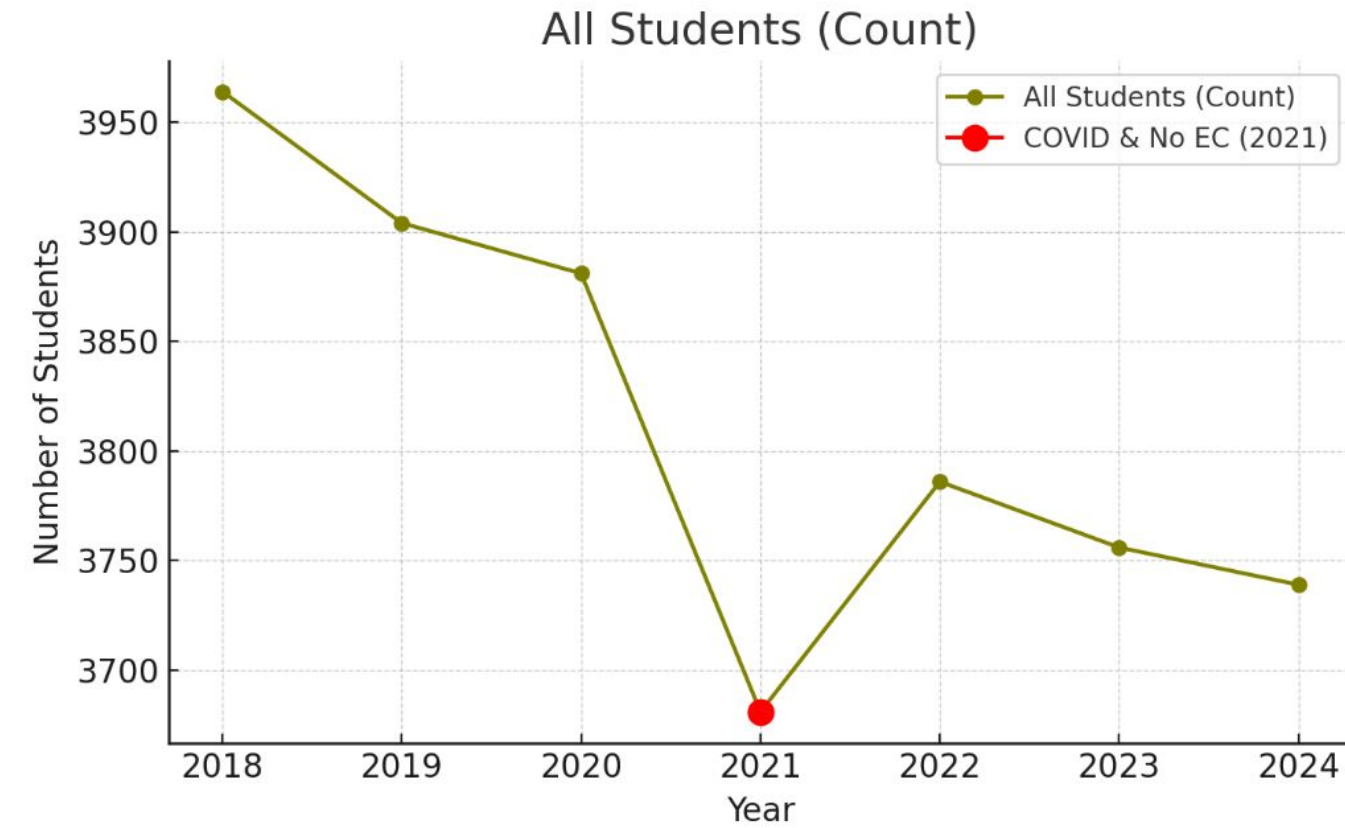
- We will continue outreach to all families in DL
 - *Will you stay in the program if it merged to one school at Oak Terrace?*
- We will also enlist support of Dual Language consultant
 - *Are we doing right by our students?*
 - *Research base*
 - *Gentrification concerns*
 - *Best outcomes for all kids*

COMBINED ENROLLMENT - PROJECTED OUT 2 YEARS



Trends in District Demographic and Enrollment Data (2018-2024)

- Data from Illinois State Report Card
- State-reported enrollment numbers are released in November, reflecting data from the previous school year
- 2021 - limited PK to 150 students (-108) due to social distancing requirements with COVID





Actualizado el 22 de Oct

Informe del Superintendente, incluidas las actualizaciones de la Fase 3

Reunión del Consejo de Educación

22 de octubre de 2024

Dr. Michael Lubelfeld - Superintendente

Dra. Monica Schroeder - Superintendente Adjunta

CALENDARIO NOVIEMBRE/DICIEMBRE

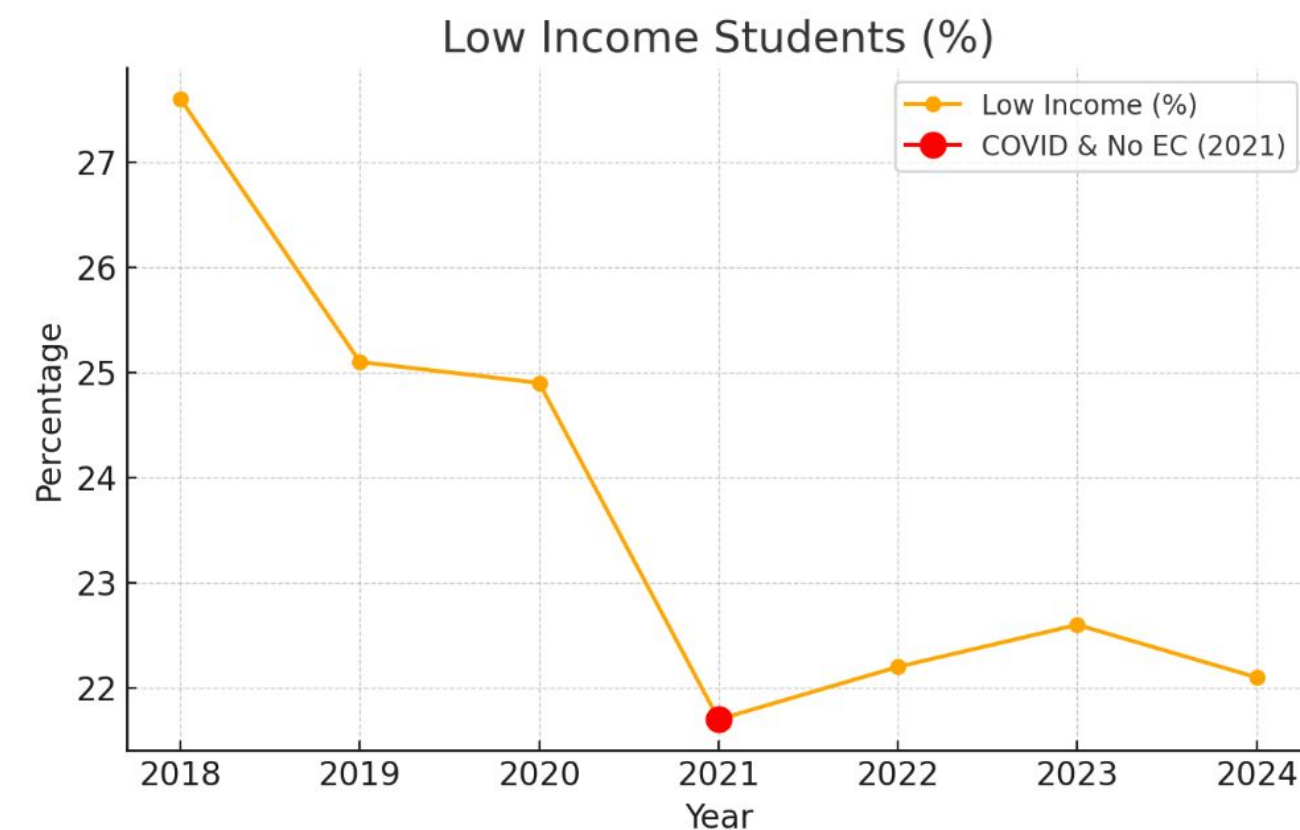
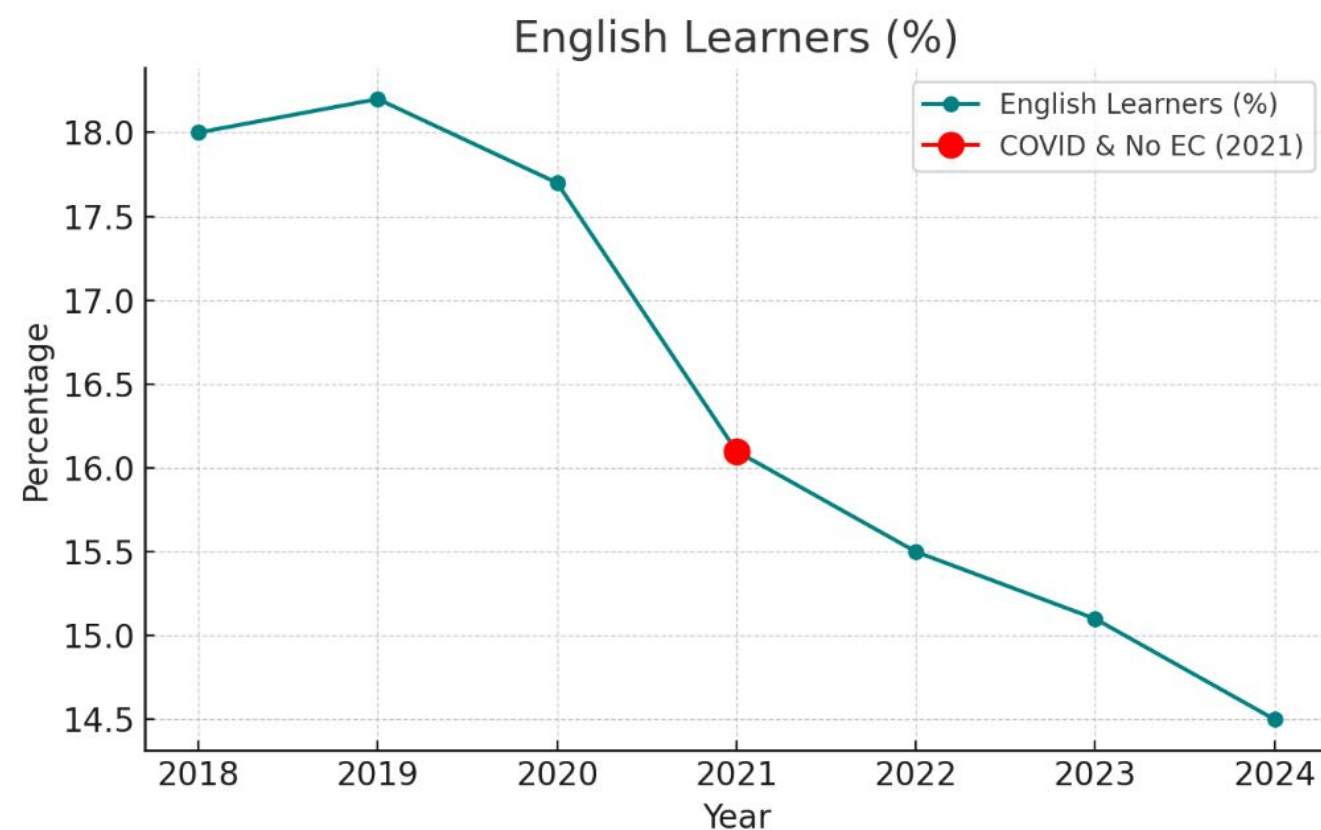
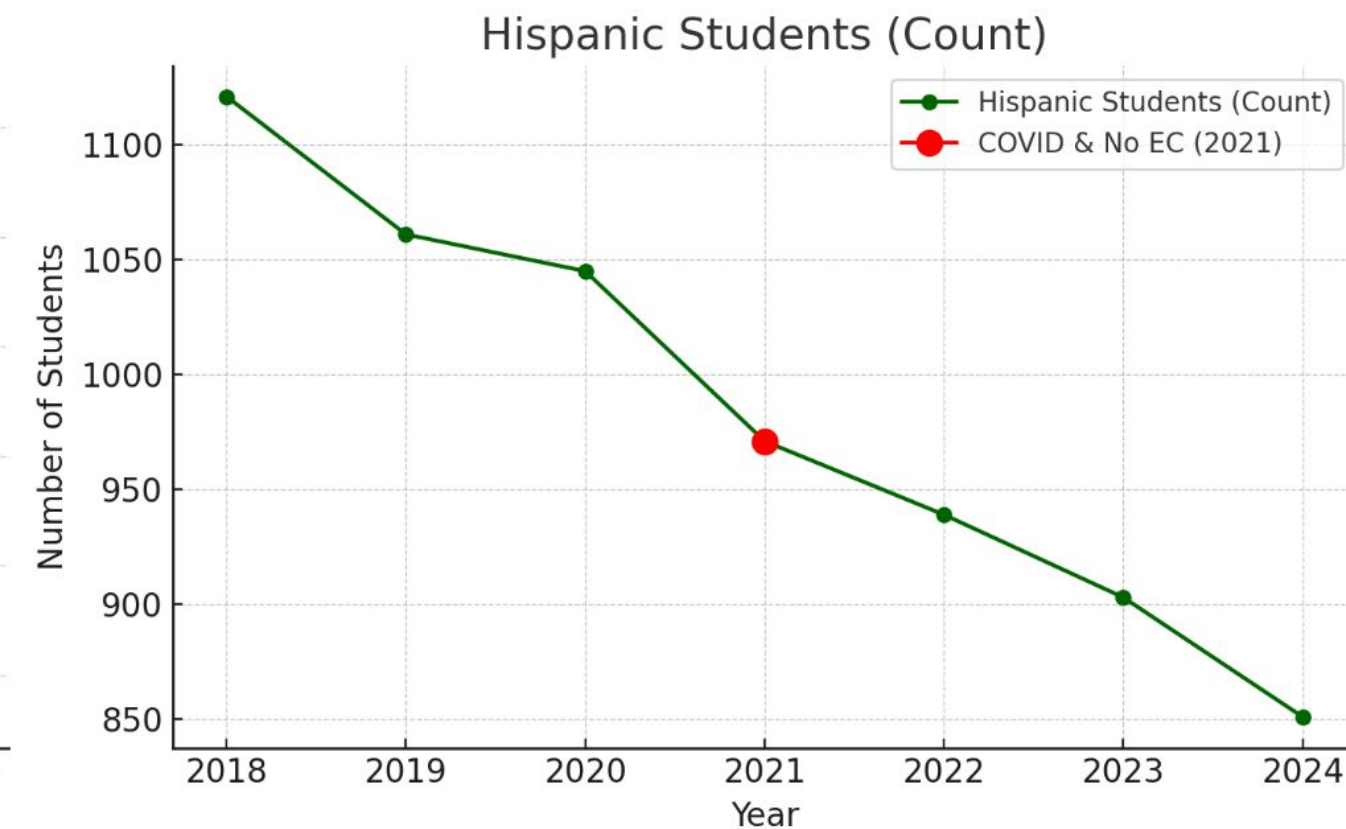
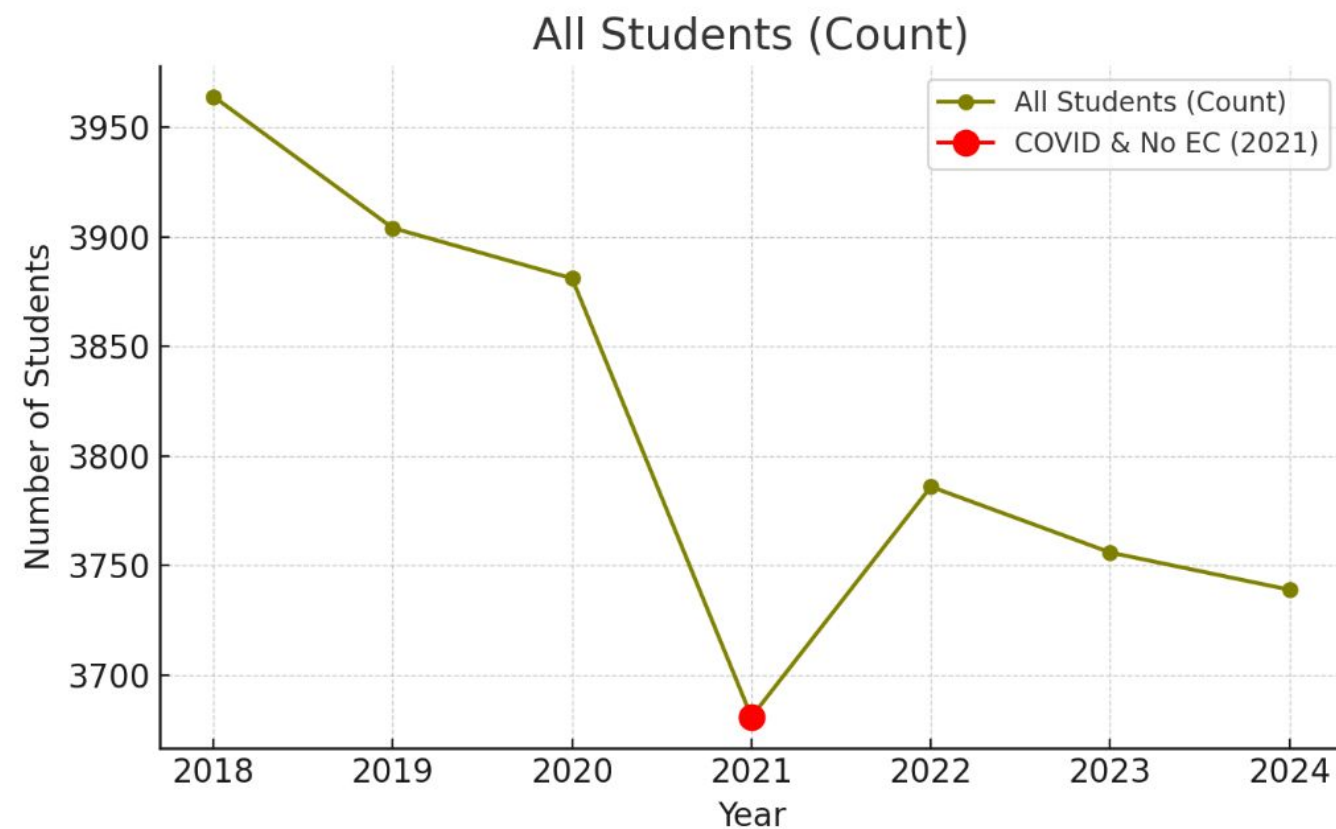
- **Martes, 5 de noviembre: No hay clases**
- **Lunes, 11 de noviembre: No hay clases**
- **Martes, 12 de noviembre: Reunión BPAC @ Northwood**
- **Martes, 19 de noviembre: Reunión ordinaria del BOE**
- **Viernes, 22 de noviembre: Salida anticipada**
(No hay clases de educación infantil)
- **25 y 26 de noviembre: Reuniones de padres y profesores**
(Sin asistencia de alumnos)
- **27-29 de noviembre: Vacaciones de Acción de Gracias**
- **Lunes, 2 de diciembre: ¡Indian Trail se muda al nuevo edificio!**

“Si no te prepararas, te estás preparando para fracasar.”

Benjamin Franklin

Trends in District Demographic and Enrollment Data (2018-2024)

- Datos del boletín de calificaciones del Estado de Illinois
- Las cifras de matriculación comunicadas por el Estado se publican en noviembre y reflejan los datos del curso escolar anterior
- 2021 - PK limitado a 150 estudiantes (-108) debido a los requisitos de distanciamiento social con COVID



DEBATE SOBRE LA HOJA DE RUTA DE LA FASE 3 - EN CURSO

10/8/24	Reunión de la Comisión plenaria (Transmisión en directo)	Fase 3: Ideas y debate inicial (vídeo y diapositivas traducidas al español)
10/8-10/20	Revisión de los datos de intercambio de ideas	TE extendido al domingo, 10/20 por petición de los padres en 10/15 PM Reunión en OT
10/22/24	Reunión ordinaria del Consejo	Fase 3: Revisión de las ideas iniciales, debate, respuestas a las preguntas de la junta y resultados de ThoughtExchange.
12/17/24	Reunión ordinaria del Consejo	Fase 3: Actualización/Discusión
2025	TBD	Fase 3: Posibles recomendaciones

COMUNICACIÓN

10/2/24	Correo electrónico y mensaje de vídeo	Enviado a todos en ambos idiomas
10/8	Comisión plenaria	Reunión de la Junta Directiva - se envían los puntos más destacados con vídeo en inglés y español (4 horas)
10/8-10/20	Intercambio de ideas	716 participantes, 880 reflexiones, 40.000 valoraciones
10/15/24	Reunión de padres/tutores en español	Oak Terrace School con los padres de RO y OT - invitación de la trabajadora social de OT
10/16/24	Correo electrónico y mensaje de vídeo	Enviado a todos en ambos idiomas
2024-2025	Divulgación y reuniones	TBD

PRÓXIMAS ACCIONES

- Ya no se considera un reparto en 2025 de la CE no DL a Braeside
 - La deslocalización de la CE puede ser una decisión futura, pero no inmediata
- Aplazamiento de la recomendación de la hoja de ruta de la Fase 3 de enero para dar más tiempo a procesar las aportaciones
- En curso - Actualización/revisión de las páginas web
- En proceso - Selección de consultor DL - para estudiar el programa y las implicaciones de la consolidación K-5

ACLARACIONES

- Matriculación/inscripción 2025-2026 - Mismo calendario (febrero-mayo)
 - Si las tendencias de inscripción continúan, Oak Terrace se convertirá en la única escuela de idiomas dual K-5 - fecha de decisión TBD
 - Cumplirá las directrices sobre el tamaño de las clases para la inscripción
- El descenso de las matriculaciones es real
 - Aunque estamos estudiando aportaciones, sugerencias y otras opciones, Siete años de datos no es un "bache"
- Nuestra principal prioridad es ofrecer la mejor educación posible a todos los niños

ACLARACIONES

- La inscripción/registro fomenta la inscripción DL
 - La inscripción requiere marcar o no la casilla DL
- Este año en EC, debido a la disminución de la matrícula se redujo una sección, Early Childhood - esto redujo una sección de mono y una sección de DL (el profesor es bilingüe)
- Si algún niño que es EL (español) se inscribe en el jardín de infantes, la primera opción que se ofrece es de doble idioma, independientemente de la colocación PreK
- Lo comprobamos con 24 niños hispanohablantes - que no quieren DL - elección familiar - situaciones individuales

ACLARACIONES

- La inscripción/registro fomenta la inscripción DL

La inscripción requiere marcar la casilla DL o no (añadir captura de pantalla de la inscripción)

Demographics

There will be a few steps for each student you enter. The first is general demographic information. Please verify or add the information below. Please update any information that is incorrect. Please enter the student's name exactly as it appears on the birth certificate without any accent marks. If your student has two last names, please enter both in the box marked "last name." Please enter both names without a dash in between.

Legal First Name	Student *	Gender	Male *	Enrollment Grade	Pre-Kindergarten (PK) *
Legal Middle Name		Birth Date	01/01/2020 *	School	
Legal Last Name	Test *			Are you interested in applying for the Dual Language program?	Yes *
Suffix				What dual language school would you prefer?	Oak Terrace Elem *
Nickname					

[Click here for more information on the Dual Language Program. Then return to complete registration.](#)

School enrollment is based on the attendance area where your home is located. If you have applied for a Permissive Transfer or the Dual Language program and are approved, your enrollment school will change accordingly.

Dual Language Program

Do you have other children currently enrolled in the Dual Language Program?	Yes *
What are names of your other children in the Dual Language Program?	Test *
In what school(s) are your other children in the Dual Language Program enrolled?	Red Oak Elem X Northwood MS X *
Was your child in a dual language program at the previous school?	Yes *
How did you first hear about the Dual Language Program?	Website *

ACLARACIONES

- La próxima reunión de la Junta en la que se debatirá la Fase 3 será el 17 de diciembre (no se debatió este tema en noviembre)
- Buscar la colaboración y el acercamiento con la comunidad de padres
- Seguiremos investigando cualquier problema, queja o dificultad con nuestros procesos
- Contamos con dos especialistas en participación familiar hispanohablantes a tiempo completo, un registrador hispanohablante a tiempo completo y un especialista en información estudiantil hispanohablante a tiempo completo.

FASE 3 FAQ

WWW.NSSD112.ORG/PHASE3

Se actualizará a lo largo del proceso

THOUGHT EXCHANGE

8 de octubre - 20 de octubre de 2024


Engagement

Review your current engagement statistics to understand how engaged participants are on this topic.

 Participants

742

Last activity: 0 days ago

 Thoughts

910

1.2 thoughts / participant

 Ratings

44,875

60.5 ratings / participant

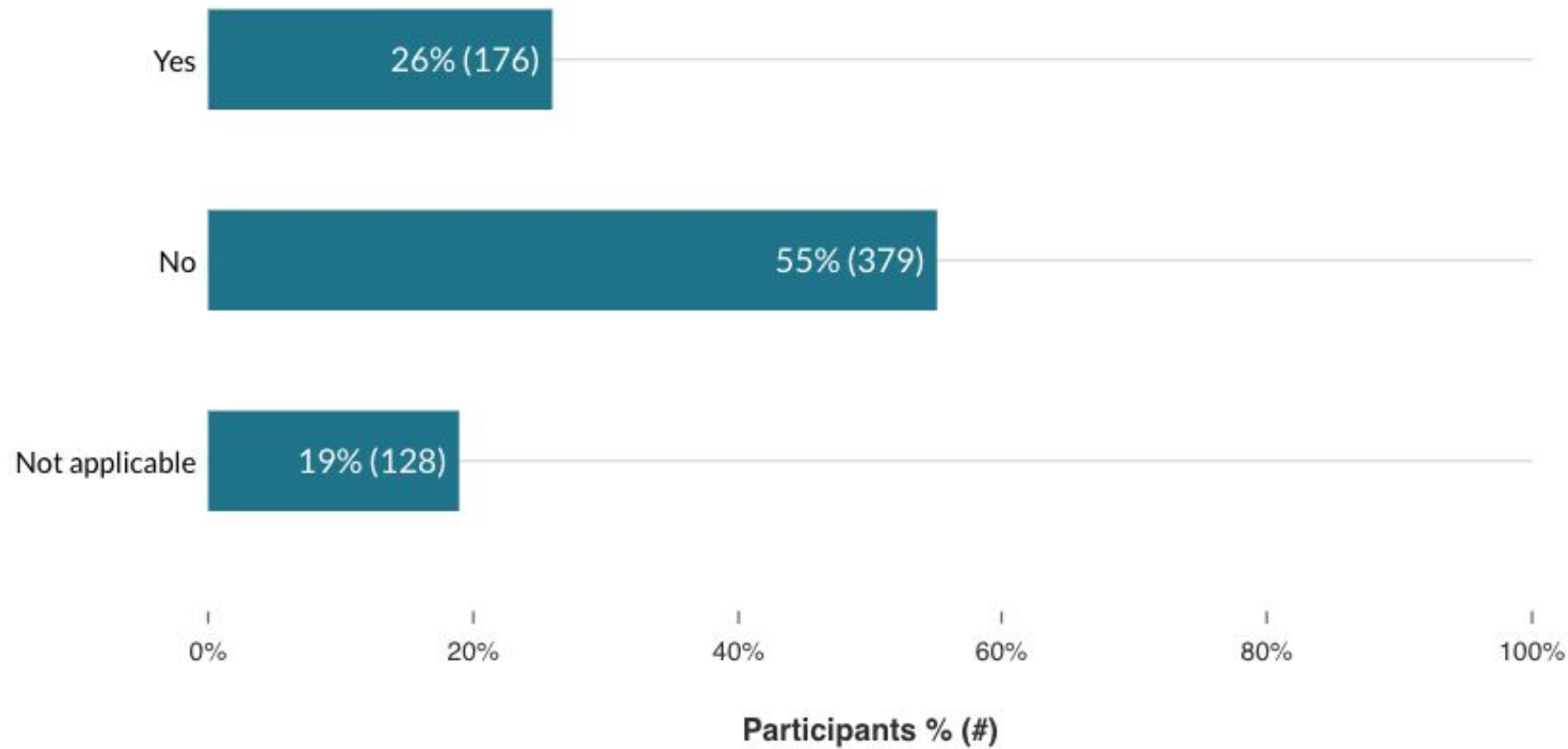
THOUGHT EXCHANGE

Dropdown

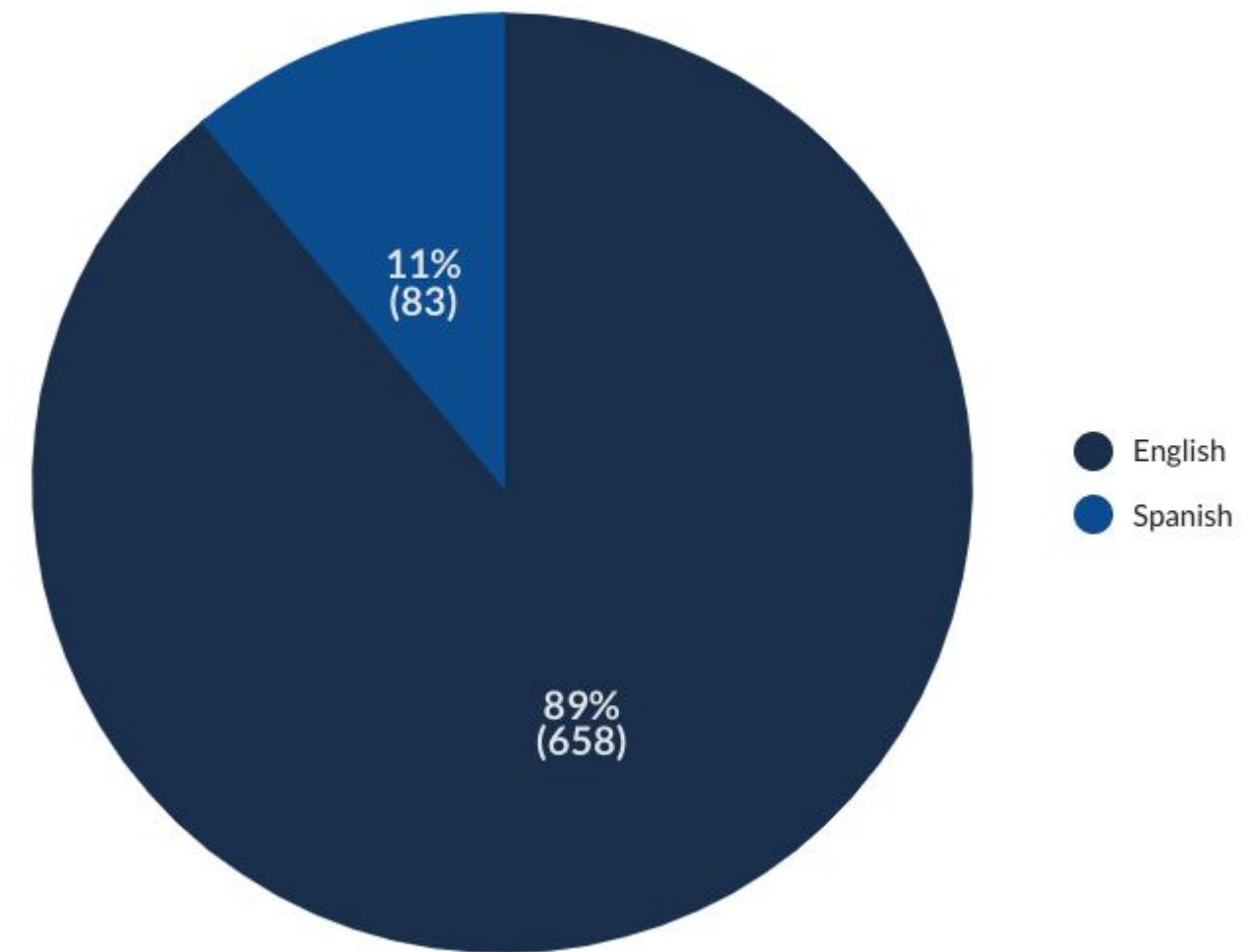
Q3 | Is your child an English Language learner?

Answered: 683

Not answered: 59 [?](#)



Participation Languages




Topic: Trust The District | El Families

Overview


 Participants

314

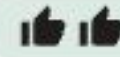
Difference groups

 Side A group size

230

 Side B group size

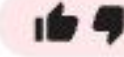
84

 common ground

A and B rated high

AI SUMMARY

The responses emphasize the need to prioritize student achievement and individual growth in the Strategic Plan. There is a strong call for better engagement with ELL and Hispanic families to gather their input. Many respondents stress the importance of keeping the Early Childhood (EC) program unified in one location, highlighting the benefits of collaboration among staff and the negative impacts of frequent relocations. The Dual Language (DL) program is praised for promoting diversity and empathy. Additionally, there is a call to maintain appropriate enrollment numbers and class sizes, and to invest in foundational skills for all students, including EL and special education students.

 difference

A rated high, B rated low

AI SUMMARY

The responses express strong opposition to consolidating diverse student populations into a single school, citing concerns about equity, inclusion, and segregation. There is a pervasive sense of distrust towards the district, with accusations of deceit regarding the planned renovations of Red Oak and the handling of the Dual Language (DL) Program. Respondents emphasize the need for transparency, better communication, and adherence to promises made during the referendum. The community fears that the district's actions undermine efforts to maintain diversity and inclusivity, potentially leading to legal repercussions and loss of public support.

Sentimiento positivo

Tema: Valor del programa de AD Los participantes expresaron su firme apoyo al programa de AD, destacando sus beneficios a la hora de proporcionar educación bilingüe y promover la diversidad. Consideran que el programa es un activo valioso para la comunidad y están comprometidos con su éxito.

“El programa DL es un gran regalo e importante para que la comunidad siga teniendo y prosperando en múltiples lugares.”

Sentimiento neutral

Tema: Necesidad de más información y claridad Los participantes buscan más información y claridad sobre las decisiones y planes del distrito para el programa de AD. No están ni totalmente a favor ni totalmente en contra, pero necesitan más transparencia para formarse una opinión bien informada.

“Tengo curiosidad por saber qué se está haciendo para comprender y evaluar el descenso de matriculaciones frente a sólo reaccionar ante él.”

Sentimiento negativo

Tema: Preocupación por la disminución del número de alumnos matriculados y la estabilidad del programa Los participantes se mostraron muy preocupados por la disminución del número de alumnos matriculados en el programa de AD y por la inestabilidad causada por los frecuentes cambios de personal y el apoyo incoherente de la administración. Les preocupa que estas cuestiones no se aborden adecuadamente, lo que genera desconfianza y frustración.

“Están creando desconfianza en el programa DL con sus continuas dudas a la hora de comprometerse con él y con la inversión que requiere y merece.”

Los 5 valores principales

Valor: Educación bilingüe

Los participantes valoran muy positivamente el programa de AD por su capacidad de proporcionar educación bilingüe, que consideran una ventaja significativa para sus hijos. Creen que aprender dos idiomas desde una edad temprana mejora el desarrollo cognitivo, la conciencia cultural y las oportunidades futuras. Este valor subraya la importancia de mantener y reforzar el programa DL para garantizar que los alumnos puedan cosechar estos beneficios.

Valor: Equidad e inclusión

La equidad y la inclusión son primordiales para los participantes, preocupados por la posible segregación de las poblaciones marginadas si el programa de AD se consolida en una sola escuela. Hacen hincapié en la necesidad de un acceso equitativo a los recursos y oportunidades educativas para todos los alumnos, independientemente de su procedencia. Este valor impulsa su deseo de que se tomen decisiones que promuevan la diversidad y la inclusión en el programa y en la comunidad escolar en general.

Valor: Transparencia y comunicación

Los participantes valoran la transparencia y la comunicación efectiva por parte del distrito, ya que creen que genera confianza y fomenta una relación de colaboración entre la administración y la comunidad. Se sienten frustrados por la falta de apertura y claridad que perciben en las decisiones que afectan al programa de DL. Este valor destaca la necesidad de que el distrito proporcione información detallada y accesible y se comprometa con la comunidad regularmente.

Valor: Estabilidad del programa

La estabilidad del programa de AD es crucial para los participantes, preocupados por el impacto negativo de los frecuentes cambios de personal, las fluctuaciones en el número de alumnos matriculados y el apoyo irregular de la administración. Creen que un programa estable garantiza una educación de alta calidad y fomenta el compromiso a largo plazo de las familias y el personal. Este valor subraya la importancia de abordar las causas profundas de la inestabilidad para crear un entorno de aprendizaje coherente y de apoyo.

Valor: Educación temprana integral

Los participantes valoran la educación infantil integral, en particular la necesidad de programas de jornada completa para la primera infancia. Argumentan que los programas de medio día no son factibles para los padres que trabajan y pueden contribuir a la baja inscripción en el programa DL. Este valor refleja su creencia de que los programas de jornada completa proporcionan educación temprana esencial y apoyo a las familias trabajadoras, haciendo que el programa DL sea más accesible y atractivo.



INTERCAMBIO DE IDEAS

Common ground and Differences

Explore a topic that has division (Differences) and alignment (Common ground)

Red Oak School Closure Debate

Side A

Keep Red Oak Open

Many community members express strong opposition to closing Red Oak School, citing its unique dual language program and the benefits it provides to students. They argue that closing the school would lead to segregation, negatively impact the dual language program, and break the trust established with the community during the referendum. They emphasize the importance of maintaining diversity and equity within the district.

Common ground

Promote Dual Language Program

Both sides agree on the importance of the dual language program and the need for better promotion and support. They suggest that the district should invest in outreach efforts to increase enrollment and ensure the program's success. This includes engaging with the community, providing transparent communication, and addressing the needs of both English Language Learners and non-ELL students.

Side B

Close Red Oak

Some community members support the closure of Red Oak School, arguing that it is necessary due to declining enrollment and financial constraints. They believe that consolidating the dual language program into one school could lead to better resource allocation and improved program quality. They also suggest that the district needs to adapt to current demographic and enrollment trends to ensure sustainability.

POSIBILIDAD DE UNA ESCUELA DL K-5 SI ES NECESARIO

Posibles "PRO"	Posibles "CONs"
Todo el apoyo educativo K-5 DL bajo un mismo techo	Sentimiento de pérdida en Red Oak - lazos muy fuertes con la escuela en este momento
Estabilizar las secciones y la matrícula K-5 - reducir o eliminar la incertidumbre	Las familias pueden abandonar el programa, pero esperamos que no lo hagan
Expectativas coherentes de alto rigor académico y resultados para todos	Posibles desplazamientos más largos para algunos estudiantes de Red Oak
Salud a largo plazo del programa de DL K-5	Pérdida de impulso cultural en Red Oak

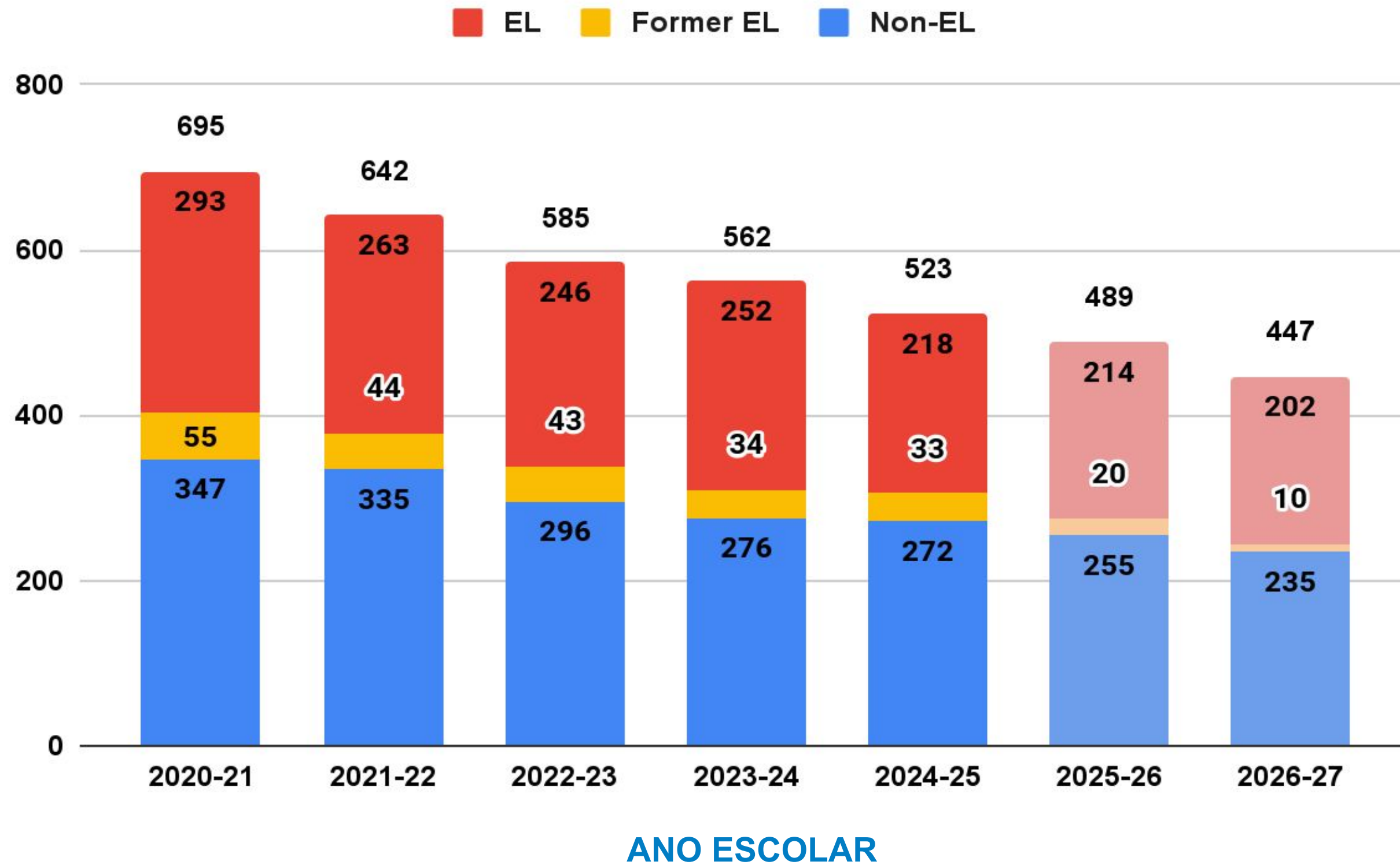
POSIBILIDAD DE UNA ESCUELA DL K-5 SI ES NECESARIO

Posibles "PRO"	Posibles "CONs"
Más opciones de socialización para los estudiantes - mezcla de niños	El cambio es perturbador
Mensajes y proceso de inscripción más claros	A largo plazo, si la población crece demasiado, es posible que haya que volver a trasladarse
PTO bilingüe unificado	Hay un difícil periodo de transición

ESTUDIO Y DIFUSIÓN DE LA COMUNICACIÓN

- Seguiremos llegando a todas las familias de DL
 - *¿Te quedarías en el programa si se fusionara en una sola escuela en Oak Terrace?*
- También contaremos con la ayuda de un consultor en dos idiomas.
 - *¿Estamos haciendo lo correcto con nuestros alumnos?*
 - *Base de investigación*
 - *Preocupación por la gentrificación*
 - *Mejores resultados para todos los niños*

MATRICULACIÓN COMBINADA - PROYECCIÓN A 2 AÑOS





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NORTH SHORE

SCHOOL DISTRICT 112

Date: October 22, 2024

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Dr. Michael Rodrigo, Director of Personnel Services

Subject: Draft 2025-26 School Calendar

Board Policy Alignment: 6:20 School Year Calendar and Day

Disposition: Information/Discussion

Executive Summary:

Pursuant to the Collective Bargaining Agreement with the North Shore Education Association (Article 4.1b) and the North Shore Support Staff Association (Article 5.9), the District 112 Calendar Committee, comprised of 11 staff members, met on October 10, 2024, to provide input on the development of the 2025-26 school calendar.

Based on the committee's recommendations, the draft calendar reflects the waiver of certain school holidays, including Lincoln's Birthday (February 12, 2026) and Casimir Pulaski Day (March 2, 2026). In line with District tradition, Presidents Day (February 16, 2026) will be observed in lieu of Lincoln's Birthday.

The final draft of the 2025-26 school calendar will be presented to the Board for approval at the November 19, 2024, Regular Board Meeting. The attached calendar incorporates the committee's recommendations.

Recommendation:

Information

DRAFT FOR BOARD DISCUSSION

10/22/24

North Shore School District 112 2025-2026 School Calendar

August 2025						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August	
11-15	New Teacher Orientation
18-20	Institute Day
21	First Day of Student Attendance
21	Early Release
	Elem 8:40 a.m. - 1:40 p.m.
	MS 7:55 a.m. - 12:55 p.m.
7 days	

February 2026						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

February	
13	Early Release
	MS: 12:55 p.m Elem: 1:40 p.m.
16	Presidents' Day
	(No Student Attendance)
19 days	

September 2025						
Su	M	Tu	W	Th	F	Sa
	X	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

September	
1	Labor Day
	(No Student Attendance)
19	Early Release
	MS: 12:55 p.m Elem: 1:40 p.m.
23	Rosh Hashanah
	No Student Attendance
20 days	

March 2026						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

March	
19	Early Release
	MS: 12:55 p.m Elem: 1:40 p.m.
19	Conferences 3:15 pm - 8 pm In-Person
20	Conferences 8 am - 12 pm Virtual
	(No Student Attendance)
23-27	Spring Break
30	School Resumes
16 days	

October 2025						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

October	
2	Yom Kippur
	No Student Attendance
10	Early Release
	MS: 12:55 p.m Elem: 1:40 p.m.
13	Institute Day
	(No student attendance)
21 days	

April 2026						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

April	
2	Early Release
	MS: 12:55 p.m Elem: 1:40 p.m.
3	Good Friday
	No Student Attendance
21 days	

November 2025						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

November	
11	Veteran's Day (No Student Attendance)
21	Early Release (Records Day 1)
24-25	Parent Teacher Conferences
	*See below for times
	(No Student Attendance)
26-28	Thanksgiving Break
	(No Student Attendance)
15 days	

May 2026						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May	
22	Early Release (Records Day 2)
	MS: 12:55 p.m Elem: 1:40 p.m.
25	Memorial Day
	(No Student Attendance)
20 days	

December 2025						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

December	
18	Early Release
	MS: 12:55 p.m Elem: 1:40 p.m.
19-2	Winter Break
	No Student Attendance
14 days	

June 2026						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5e	6
7	8e	9e	10e	11e	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

June	
3	Early Release
	MS: 12:55 p.m Elem: 1:40 p.m.
4	Early Release
	MS: 12:55 p.m Elem: 1:40 p.m.
4	Last Day of School
5-11	Emergency Days
4 days	

January 2026						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January	
5	School Resumes
16	Early Release
	MS: 12:55 p.m Elem: 1:40 p.m.
19	Martin Luther King Jr. Day
	(No Student Attendance)
19 days	

July 2026						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

July	
4	Independence day

1st qtr = days	1st tri = days
2nd qtr = days	2nd tri = days
3rd qtr = days	3rd tri = days
4th qtr = days	176 days
176 days	

Legend			
(First Day of School)	Last Day of School
X	Legal Holiday	ER	Early Release
□	Institute Day	/	New Teacher Orientation
=	No Student Attendance	PT	Conferences
e	Emergency Days		

Board of Education
Adopted
on:

End of Quarter dates:
End of Trimester dates:

*November 24th- In-person conferences: 11:30 a.m.-7:30 p.m
*November 25th- Virtual Conferences 8:00 a.m- 4:00 p.m.



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NORTH SHORE

SCHOOL DISTRICT 112

Date: October 22, 2024

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Jeremy Davis, Assistant Superintendent for Finance and Operations

Subject: Recommendation to Approve the Abatement of Tax Heretofore Levied for the Year 2024 to Pay Debt Service on General Obligation Bonds (Alternate Revenue Source), Series 2019 - Resolution No. 241119

Policy Alignment: Policy 4:10 – Final Adoption Procedures

Disposition: Information

Executive Summary:

By Resolution on February 21, 2019, the Board of Education adopted the issuance of \$50,945,000 General Obligation School Bonds (Alternate Revenue Source), Series 2019, and to levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds until the Bonds are paid in full.

It is in the best interest of the District to abate the Debt Service Property Tax levied for the year 2024, while still paying principal and interest on its alternate revenue bonds from its operating revenues. The District, except in a rare instance, is obligated annually to abate its Debt Service Fund Levy related to the alternative revenue bonds. The amount of this year's abatement will be approximately \$3.9 million.

Based on the above, the administration will recommend that the Board abate the property tax heretofore levied for the year 2024 to pay debt service on General Obligation School Bonds (Alternate Revenue Source), Series 2019 at the Regular Board of Education Meeting on November 19, 2024.

Recommendation: Information



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NORTH SHORE
SCHOOL DISTRICT 112

Date: October 22, 2024

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Jeremy Davis, Assistant Superintendent for Finance and Operations

Subject: Auditor Report - 2024 Comprehensive Annual Financial Report

Policy Alignment: Policy 4:10 - Final Adoption Procedures

Disposition: Information

Executive Summary:

The District's independent auditing firm, Baker Tilly along with District personnel, has completed the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024. A representative from Baker Tilly's audit team will present a summary of the financials and the audit at the Regular Board Meeting on October 22, 2024.

Recommendation: Information



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NORTH SHORE
SCHOOL DISTRICT 112

Highland Park, Illinois

Annual Comprehensive Financial Report

For the fiscal year
Ended June 30, 2024

“The mission of North Shore School District 112, a community partnership committed to a world-class education, is to nurture every child to become an inspired learner, a well-rounded individual, and contributing member of a global community by striving for excellence within an environment that fosters innovation, respect, engagement, and intellectual inquiry.”

ANNUAL COMPREHENSIVE FINANCIAL
REPORT

OF

**NORTH SHORE SCHOOL DISTRICT
112**

HIGHLAND PARK, ILLINOIS

As of and for the Year Ended June 30, 2024

Officials Issuing Report

Jeremy Davis
Assistant Superintendent for Business Services, CSBO

Department Issuing Report

Business Office

NORTH SHORE SCHOOL DISTRICT 112

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October 15, 2024

President, Members of the Board of Education, and Citizens of Highland Park
North Shore School District 112
Highland Park, IL 60035

The Annual Comprehensive Financial Report of North Shore School District 112 (District 112), Highland Park, Illinois, for the fiscal year ended June 30, 2024, is attached. The Assistant Superintendent of Finance and Operations prepared the report. The report date on the underlying financial statements is October 15, 2024, and an unmodified auditors' opinion on the financial statement has been issued.

Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the District. To the best of our knowledge, the enclosed data is accurate in all material respects and is reported in a manner designed to present the financial position and results of operations of the District fairly. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

Financial Statements

The Annual Comprehensive Financial Report includes all funds controlled by or dependent on the Board of Education of the District and is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the District's organizational chart, a list of principal officials, the Certificate of Excellence, and the Certificate of Achievement for Excellence in Financial Reporting. The financial section includes Management's Discussion and Analysis (MD&A) of the District's financial performance for the year, the basic financial statements, and the fund financial statements and schedules, as well as the auditors' report on the financial statements and schedules and the notes to the financial statements. The statistical section includes selected unaudited financial and demographic information, generally presented on a multi-year basis.

Other information on the District's financial results can be obtained from the Management Discussion & Analysis included with this Annual Comprehensive Financial Report.

The District does not have financial accountability over any other entity and, thus, does not include any other entity as a component unit in this report. Additionally, the District is an independent entity, not includable as a component unit of any other reporting entity.

History of the District

The District was organized on July 1, 1993, and is governed by an elected seven-member Board of Education. The District maintains grades kindergarten through eighth in seven elementary school buildings and two middle school buildings. Pre-kindergarten and certain special education programs are also provided in the District's administrative building.

The District provides educational instruction to children residing in the City of Highland Park, the City of Highwood, Fort Sheridan, and a portion of Deerfield. The District's operations are funded primarily through local property taxes. The District operates under guidelines and restrictions set forth in the Illinois School Code and various federal statutes.

In November 2022, North Shore School District 112 voters overwhelmingly approved a \$114.4 million referendum to renovate five of the District's elementary schools: Indian Trail, Ravinia, Braeside, Sherwood, and Wayne Thomas. As a result, the District issued \$56.3 million of General Obligation Bonds in December 2022 to begin renovations. Indian Trail Elementary School has been completed, and students are scheduled to move in after the Thanksgiving holiday. Renovations at Ravinia Elementary are currently underway, with completion expected this summer. The District will sell its second tranche of bonds, amounting to \$58.1 million, in November to continue funding the remaining renovation projects, including Sherwood, which will begin after Winter Break.

The District currently operates nine buildings, with ongoing work focused on Ravinia Elementary. The elementary school buildings vary in age, with Braeside dating back to 1929, Indian Trail to 1955, Oak Terrace to 2001, Ravinia to 1913, Red Oak to 1958, Sherwood to 1961, and Wayne Thomas to 1957. Over the past four years, both middle schools, Edgewood and Northwood, have undergone significant renovations. Prior to these renovations, Edgewood was built in 1951 and Northwood in 1959. The District's administration has temporarily relocated to a rented facility, with Green Bay and Elm Place serving as swing sites during these renovation projects.

The District's enrollment has remained relatively stable, with approximately 3,730 students enrolled for the 2024-2025 school year, including both regular and special education students. There are some fluctuations in enrollment throughout the year due to military housing in Fort Sheridan. Dr. John Kasarda's April 2023 enrollment study, posted on the District website, projects slight enrollment increases over the next five years.

Accounting Systems and Budgetary Control

The District has complete responsibility for the preparation and modification of its annual budget. It is solely accountable for its fiscal matters, including surpluses and deficits, assignments of management, and issuance of debt. The District's administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse. In addition, to ensure that adequate accounting data is compiled to prepare financial statements in conformity with accounting principles generally accepted in the United States of America.

The internal control structure is designed to provide a reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and that (2) the valuation of costs and benefits requires estimates and judgments by management.

The District's independent auditors run tests to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, and determine that the District has complied with applicable laws and regulations. The results of the tests for the fiscal year ended June 30, 2024, did not indicate any instances of material weaknesses in the internal control structure. No significant violations of applicable laws and regulations were noted.

The District maintains sound budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual budget approved by the District's Board of Education.

During the second half of the fiscal year, the business office provides the Board with estimated year-end variance reports on a monthly basis. The Board is also provided with other monthly financial information, including revenue and expenditure detail, check registers and cash, receivable, and investment summaries. Additional financial information is routinely provided as needed.

The General Fund Activities, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds are included in the annual budget. The level of budgetary control is established at the individual fund level.

As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

General Governmental Activities

The general governmental activities include all services provided by the District; included are the general, special revenue, debt service, and capital project funds. The activities include all instructional, maintenance, and administrative costs of the District.

Property taxes are by far the most significant revenue source for the District. The three factors that affect property tax revenues are assessed valuation, the tax multiplier, and the tax rate. The District's equalized assessed valuation of \$2,671,897,121 represents an increase in the tax base of 8.16% over the prior year. The tax multiplier is determined by a state agency that attempts to equalize the real property assessment to determine the property value for taxing purposes. This value is referred to as the equalized assessed valuation (EAV).

Economic Condition and Outlook

The District is located in a mature, "built-out" community in the northeastern part of the state, with a tax base predominantly made up of residential communities, alongside some retail businesses and limited industry. The economic stability of the Highland Park and Highwood areas remains strong, and assessed property values within the District have continued to rise over the past two years. According to Lake County projections, these values are expected to increase by over 11% next year. Should this growth occur, the District anticipates a reduction in its tax rate from \$3.5605 per \$100 of Equalized Assessed Valuation (EAV) to \$3.2997 per \$100 of EAV.

The community's ongoing ability to meet its tax obligations remains evident. Additionally, as the District operates under the Property Tax Extension Limitation Law (PTELL), the tax extension has historically increased by inflation or 5%, whichever is less. Even amid recent inflation exceeding 5%, the District has continued to manage its finances prudently, producing operational surpluses annually.

The District achieved a significant milestone this year by successfully negotiating a five-year contract with the North Shore Education Association (NSEA). This agreement provides essential cost certainty in the District's largest operational expenditure area—personnel costs, including salaries and benefits. With this contract in place, the District is well-positioned to maintain financial stability over the next five years, ensuring consistent planning and minimizing uncertainty related to its most substantial operating expenses.

In terms of capital projects, the District continues to make significant progress on the \$114 million referendum passed in November 2022, which funded major renovations at five of its elementary schools. Renovations at Indian Trail Elementary School have been completed, with students scheduled to move into the building after the Thanksgiving holiday. Ravinia Elementary School is also undergoing renovations and is on track for completion by the summer. Looking ahead, work on Sherwood Elementary School will begin after the start of the new calendar year. The District has allocated over \$30 million from its reserves to support these projects, and fiscal projections indicate that the District will be able to afford these renovations even with the \$30 million investment from its fund balance.

In summary, District 112 has over \$61.7 million in fund balance reserves, excluding the Capital Projects Fund, to help overcome negative economic impacts should District 112's economic outlook diminish. The District also had a surplus of approximately \$5.8 million in all funds, excluding the Capital Projects Fund, this most recent fiscal year, so NSSD 112 is well positioned for the future from a fund balance perspective.

STRATEGIC PLAN, MISSION, BELIEFS, PARAMETERS, OBJECTIVES, AND STRATEGIES

Mission Statement

The mission statement is a clear and concise expression of the District's identity, purpose, and means. It is the keystone of the Strategic Plan.

The mission of North Shore School District 112, a community partnership committed to a world-class education, is to nurture every child to become an inspired learner, well-rounded individual, and contributing member of a global community by striving for excellence within an environment that fosters innovation, respect, engagement, and intellectual inquiry.

Beliefs

The beliefs are the driving force of the entire Strategic Plan. They can be described as the non-negotiable principles that underlie the entire plan and reflect our most deep and abiding convictions.

We Believe That...

- All individuals have inherent value.
- Hard work, self-confidence, and determination increase the probability of achieving full potential.
- Individuals are responsible for their own decisions and actions.
- Any community benefits when people willingly contribute to the well-being of others.
- Everyone can be a successful learner.
- Effective education enhances the quality of life.
- Understanding diversity is essential for people to thrive in an interdependent world.
- Honesty and integrity build trusting relationships.
- Effective education is a partnership among school, family, and the broader community.
- Change involves risk and is necessary for continuous improvement in a dynamic world.

Parameters

The parameters of the Strategic Plan are absolute pronouncements that establish the boundaries to prevent the overzealous pursuit of the Mission. The parameters are self-imposed limitations that are applied throughout the strategic planning process and the development of the Strategic Plan.

1. We will always provide safe, supportive, and nurturing learning and working environments.
2. We will not tolerate behavior that is disrespectful or demeaning to any individual or group.
3. No new program or service will be accepted unless:
 - It is consistent with the strategic plan
 - Its benefits justify costs, and
 - Provisions are made for professional development and program evaluation.
4. No program or service will be retained unless it makes an optimal contribution to the mission and benefits continue to justify the cost.
5. We practice fiscal responsibility while maintaining an operating fund balance of at least 25%.
6. The scope of our programming will always attend to the social, emotional, and physical well-being of our students.
7. The School Improvement Plans will always be consistent with the District's Strategic Plan.
8. We will always consider the environmental impact of our decisions as we pursue our Mission.

Objectives

The objectives of the Strategic Plan are the School District's commitments to achieve specific and measurable results. The objectives are tied very closely to the mission statement and are derived from and define the mission.

- Every student will achieve personal academic excellence by demonstrating growth as measured by North Shore School District 112 standards and assessments.
- Every child will develop, understand, and consistently demonstrate the character attributes of respect, responsibility, trustworthiness, caring, fairness, and citizenship at school and in the community.

Strategies

The strategies of the Strategic Plan describe the broad statements of how the School District's resources will be deployed to achieve our mission and objectives. The strategies are directly related to the mission and objectives and are designed to close the gap between what is and what could be. These strategies will provide focus and total system concentration of our effort and resources.

1. We will continue to align our curriculum and develop standards and student assessments in all curricular areas.
2. We will ensure our educators have the support necessary to utilize effective instructional strategies and interventions to inspire creativity and intellectual curiosity for each student to grow to academic excellence.
3. We will develop and implement plans to ensure the sustainability of the District's financial and human resources and their equitable distribution.
4. We will develop and implement plans to ensure we have the facilities and technology infrastructure needed to achieve our mission and objectives.
5. We will develop plans to unify our District and community by improving our understanding of the benefits of its rich diversity and engaging it as a critical partner in the education of our children.
6. (Combined with Strategy 2, May 2013)
7. We will model, integrate, recognize, reinforce, and develop means to assess the character traits of responsibility, respect, fairness, caring, citizenship, and trustworthiness throughout the District.

Strategy 1

We will continue to align our curriculum, standards, and student assessments in all curricular areas.

Plan 1: Operationalize a system that collects, stores, and analyzes student information and performance data from multiple sources.

Plan 2: Communicate the District's adopted curriculum and its development process to all stakeholders.

Plan 3: We will implement Common Core State Standards with fidelity as part of the established curricular and programmatic review cycles.

Plan 4: Improve vertical and horizontal content collaboration focused on student learning.

Plan 5: Identify and implement unit assessments in the Common Core State Standard areas.

Plan 6: Ensure differentiated staff professional development to address various stages of curriculum development and assessments.

Plan 7: Develop an elementary standards-based report card on adopted District standards.

Plan 8: Embed diversity themes and activities through District-adopted curricula.

Strategy 2

We will ensure our educators have the support necessary to utilize effective instructional strategies and interventions to inspire creativity and intellectual curiosity for each student to grow to academic excellence.

Plan 1: Ensure academic excellence for all North Shore School District 112 students by providing interventions and advanced learning opportunities in addition to Tier I/Core instruction when students demonstrate need.

Plan 2: All District staff will participate in professional development opportunities based on identified needs related to curriculum (Common Core State Standards, Power Standards), instruction (Differentiation, Response to Intervention, English Language Learners, principles of effective, intentional teaching, technology integration), and assessment (formative, summative).

Plan 3: We will increase awareness and access to all instructional programs, resources, tools, and community partnerships available to the North Shore School District 112 faculty.

Strategy 3

We will develop and implement plans to ensure the sustainability of the District's financial and human resources and their equitable distribution.

Plan 1: The District will maximize the efficient, effective, and equitable delivery of personnel, programs, and services. (Special Ed Program Realignment, Language Acquisition Programs, Custodial Services) (Diversity)

Plan 2: The District will improve the efficient and equitable use of the facilities and property (physical) assets.

Plan 3: The District will improve upon the statistical reporting so the District can measure the equitable distribution of financial and human resources.

Strategy 4

We will develop and implement plans to ensure we have the facilities and technology infrastructure needed to achieve our Mission and Objectives.

Plan 1: Secure our buildings to make them a safer learning environment.

Plan 2: Decrease power usage and material waste by 20%.

Plan 3: Develop a common model for disposal (removal) of outdated and/or unneeded District equipment.

Plan 4: Study and recommend a district model for facilities PreK-8.

Plan 5: Create technology standards for teachers.

Plan 6: Standardize software applications.

Plan 7: Implement a plan to increase Internet bandwidth to the industry best.

Plan 8: Complete Promethean Board deployment.

Plan 9: Improve the computer-to-student ratio.

Strategy 5

We will develop plans to unify our District and community by improving our understanding of the benefits of its rich diversity and engaging it as a critical partner in the education of our children.

Plan 1: Newly hired District 112 employees will examine and broaden their understanding of diversity so they can meet the needs of District 112's diverse community.

Plan 2: The District will increase awareness of existing community events to increase stakeholder participation.

Plan 3: North Shore School District 112 will develop and implement communications plans that highlight the diversity across the District and promote Community – School partnership.

Strategy 6

Embedded in Strategy 2.

Strategy 7

Model, integrate, recognize, and develop the means to assess the character traits of trustworthiness, respect, responsibility, fairness, caring, and citizenship throughout the District.

Plan 1: Develop a consistent framework for expectations of good character for students, parents, staff, and community members.

Plan 2: Create an organizational culture within each school that supports the District's character framework and nurtures the social-emotional growth of each student.

Plan 3: Create an organizational culture within each school that supports the District's character framework and nurtures the social-emotional growth of each student.

Plan 4: The District will create and implement a communication plan regarding its character programs and activities ("character plan").

Plan 5: The District will develop partnerships with various organizations to strengthen the character strengths of students, parents, staff, and community members.

Plan 6: Develop ways to celebrate good character.

OTHER INFORMATION

Independent Audit

State statutes require an annual audit of the books of accounts, financial records, and transactions of all funds of the District. As of June 30, 2024, the financial statements audit and the year then ended was performed by the independent certified public accounting firm, Baker Tilly US, LLP. The unmodified auditors' report is included in the financial section of this report.

Awards and Acknowledgments

We wish to thank the members of the Board of Education for their interest and support in planning and conducting the financial operations of the District responsibly and progressively. We also wish to thank the efficient and dedicated business office staff for their assistance in the timely preparation of this report. Their service was instrumental in our receiving of the ACFR awards for both ASBO & GFOA for the year ended June 30, 2023.

Respectfully submitted,



Michael Lubelfeld
Superintendent of Schools



Jeremy Davis
Assistant Superintendent of Business Services,
CSBO



**ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**

**The Certificate of Excellence in Financial Reporting
is presented to**

North Shore School District 112

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2023.**

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'Ryan S. Stechschulte'.

Ryan S. Stechschulte
President

A handwritten signature in black ink, reading 'James M. Rowan'.

James M. Rowan, CAE, SFO
CEO/Executive Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**North Shore School District 112
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

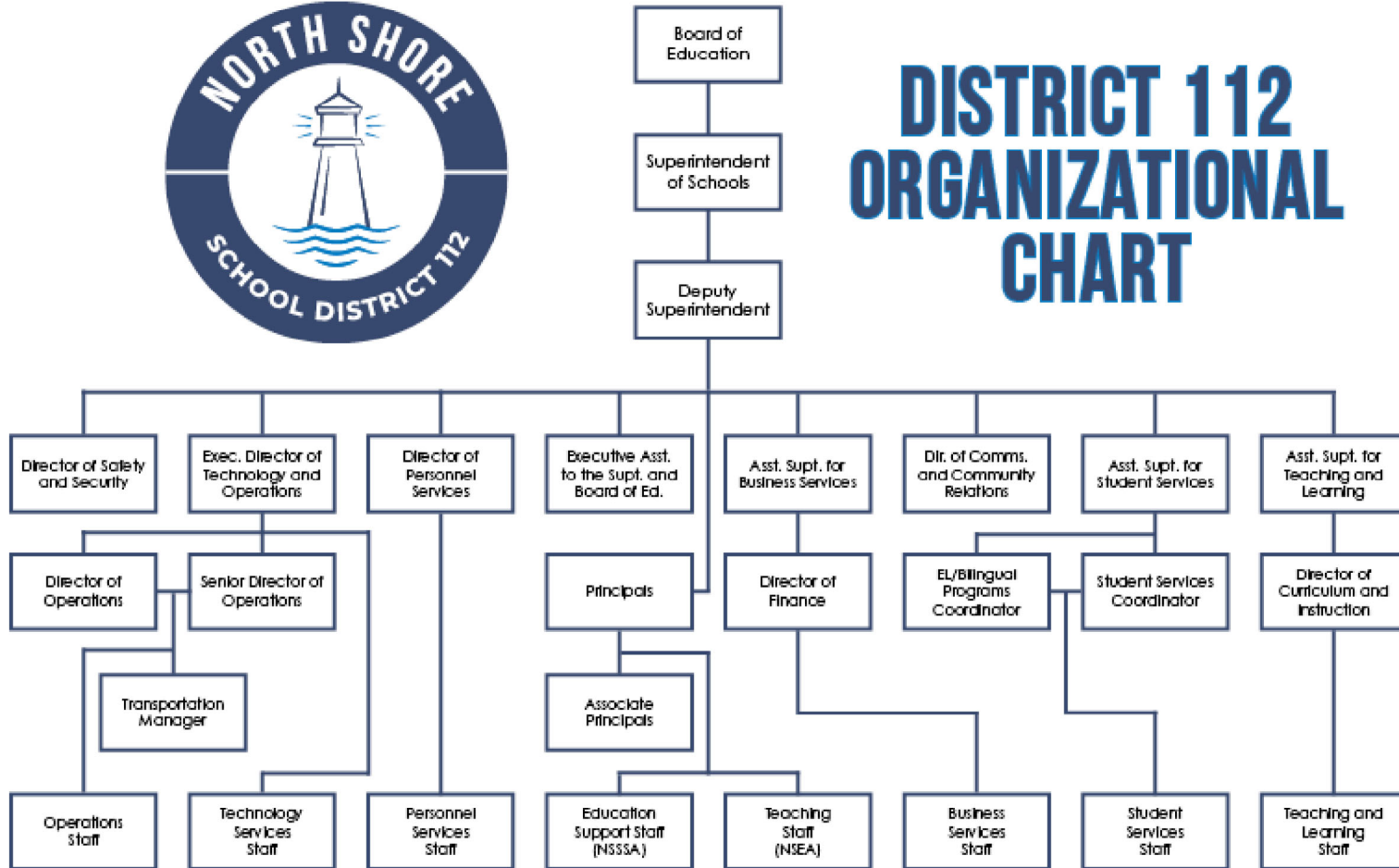
June 30, 2023

Christopher P. Morill

Executive Director/CEO



DISTRICT 112 ORGANIZATIONAL CHART



**NORTH SHORE SCHOOLS DISTRICT 112
1936 Green Bay Road
Highland Park, IL 60035**

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2024

Officers and Officials

Board of Education

		<u>Term Expires</u> (April)
Lisa Hirsh	President	2027
Dan Jenks	Vice-President	2025
Melissa Itkin	Secretary	2027
Alexander Brunk	Member	2025
Jenny Butler	Member	2027
Art Kessler	Member	2025
Bennett Lasko	Member	2025

District Administration

Michael Lubelfeld, Ed.D.
Superintendent

Official Issuing Report

Jeremy Davis
Assistant Superintendent for Business Services,
CSBO

Department Issuing Report

Business Office

Independent Auditors' Report

To the Board of Education of
North Shore School District 112

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the North Shore School District 112 (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2024 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit for the year ended June 30, 2024 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information for the year ended June 30, 2024 as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended June 30, 2024, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2024.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the District as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated November 8, 2023, which contained unmodified opinions on the respective financial statements of the governmental activities and each major fund. The supplementary information for the year ended June 30, 2023 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2023 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2023.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections as listed in the table of contents but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Summarized Comparative Information

We have previously audited the District's 2023 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities and each major fund in our report dated November 8, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Oak Brook, Illinois
October 15, 2024

North Shore School District 112

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2024

The discussion and analysis of North Shore School District 112's (the "District") financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2024. The management of the District encourages readers to consider the information presented herein in conjunction with the transmittal letter found in the introductory section and the basic financial statements to enhance their understanding of the District's financial performance. All amounts, unless otherwise indicated, are expressed in millions of dollars. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A"). Amounts provided throughout the Management's Discussion and Analysis are rounded from information within the financial statements and amounts may differ due to these rounding matters.

Financial Highlights

- In total, net position increased by \$23.5 million. This represents a 19% increase from 2023. The change is primarily due to the renovation capital work at Ravinia and Indian Trail Elementary Schools and the sale of Lincoln Elementary School. The District capitalized Ravinia and Indian Trail Elementary Schools' construction in progress expenditures this fiscal year, resulting in an increase to net position. In addition, the increase was assisted by revenue from interest income.
- General revenues and the gain on disposal of fixed asset accounted for \$103.6 million in revenue or 80% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$25.1 or 20% of total revenues of \$128.7 million.
- The District had \$105.2 million in expenses related to government activities. However, only \$25.1 of these expenses were offset by program specific charges and grants.
- In November 2022, the District passed a successful \$114.4 million referendum. The District issued \$56.3 million in December 2022 and plans to issue the remaining \$58.0 million in November 2024. Construction at Indian Trail is expected to be completed by September 2024, and Ravinia is slated to finish by May 2025. The design process for Sherwood has started, with construction set to begin in February 2025. Additionally, the design processes for Braeside and Wayne Thomas are also scheduled to commence in FY25

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of three components:

- Government-wide financial statements,
- Fund financial statements, and
- Notes to basic financial statements.

This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

North Shore School District 112

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2024

The statement of net position presents information on all of the District's assets/deferred outflows of resources and liabilities/deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the fiscal year being reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The District has no business-type activities; that is, functions that are intended to recover all or a significant portion of their costs through user fees and charges. The District's governmental activities include instructional services (regular education, special education and other), supporting services, operation and maintenance of facilities and transportation services.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are governmental funds (the District maintains no proprietary or fiduciary funds).

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a school district's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Operations and Maintenance Fund, Transportation Fund, IMRF/Social Security Fund, Debt Service Fund, and Capital Projects Fund, all of which are considered to be major funds.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison schedule has been provided for each fund to demonstrate compliance with this budget.

North Shore School District 112
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024

Notes to basic financial statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's progress in funding its obligation to provide pension and other post-employment benefits to its employees.

Government-Wide Financial Analysis

The District's combined net position was higher on June 30, 2024, than it was the year before, increasing 19% to \$144.7 million.

Table 1		
Condensed Statements of Net Position		
(in millions of dollars)		
	<u>2023</u>	<u>2024</u>
Assets:		
Current and other assets	\$ 212.3	\$ 192.8
Capital assets	<u>164.7</u>	<u>207.3</u>
Total assets	<u>377.0</u>	<u>400.1</u>
Total deferred outflows of resources	<u>4.6</u>	<u>4.5</u>
Liabilities:		
Current liabilities	11.9	17.3
Long-term debt outstanding	<u>123.4</u>	<u>118.6</u>
Total liabilities	<u>135.3</u>	<u>135.9</u>
Total deferred inflows of resources	<u>125.2</u>	<u>124.0</u>
Net position:		
Net investment in capital assets	108.4	110.5
Restricted	0.4	11.5
Unrestricted	<u>12.4</u>	<u>22.7</u>
Total net position	<u>\$ 121.2</u>	<u>\$ 144.7</u>

Revenues in the governmental activities of the District (including gain on the sale of fixed asset) of \$128.7 million exceeded expenses by \$23.5 million. The District had \$7.5 million of interest income.

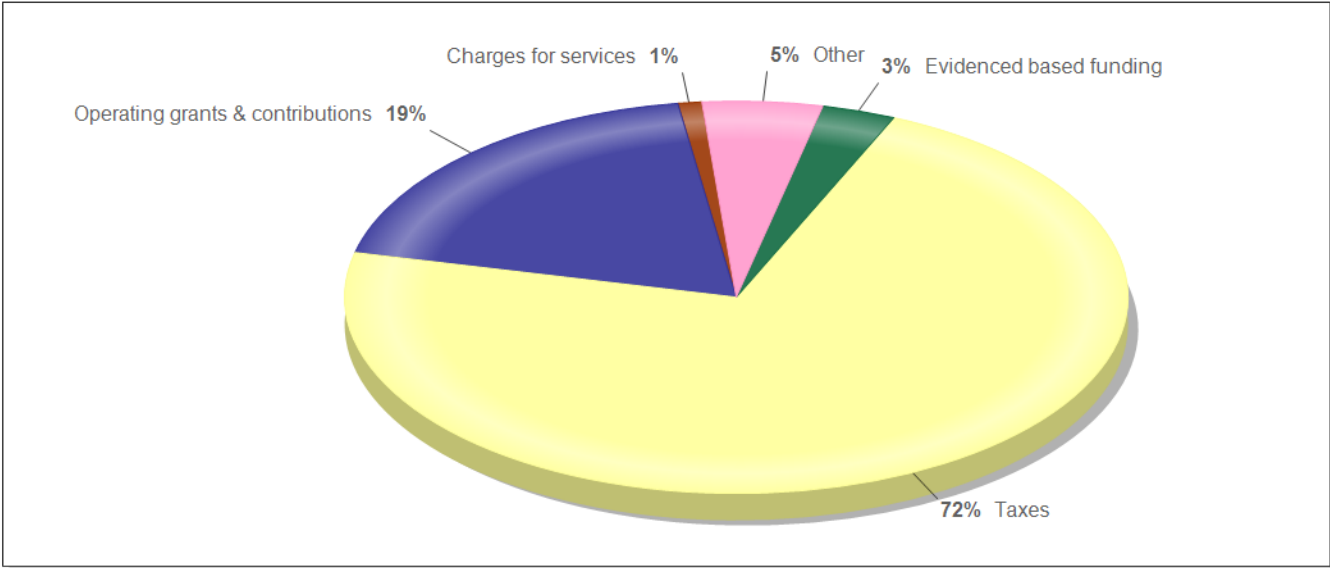
North Shore School District 112
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024

Table 2			
Changes in Net Position			
(in millions of dollars)			
	<u>2023</u>		<u>2024</u>
Revenues:			
<i>Program revenues:</i>			
Charges for services	\$ 1.2	\$	1.3
Operating grants & contributions	20.7		23.7
Capital grants & contributions	0.1		0.1
<i>General revenues:</i>			
Taxes	79.8		91.6
Evidenced based funding	3.4		3.4
Other	3.9		6.7
Total revenues	<u>109.1</u>		<u>126.8</u>
Expenses:			
Instruction	58.4		61.9
Pupil & instructional staff services	11.8		15.5
Administration & business	6.8		6.5
Transportation	5.3		5.9
Operations & maintenance	11.6		10.4
Interest & fees	3.7		3.8
Other	0.7		1.2
Total expenses	<u>98.3</u>		<u>105.2</u>
Excess of revenues over expenses before gain on disposal of fixed asset	10.8		21.6
Gain on disposal of fixed asset	-		1.9
Increase in net position	10.8		23.5
Net position, beginning of year	<u>110.4</u>		<u>121.2</u>
Net position, end of year	<u>\$ 121.2</u>	\$	<u>144.7</u>

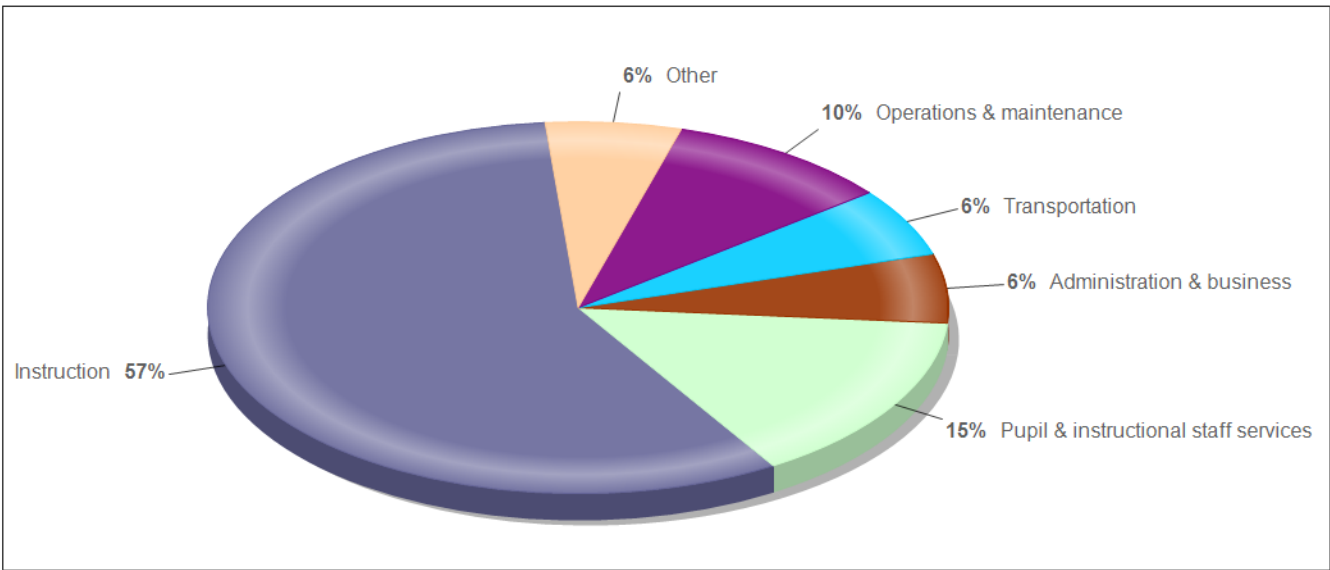
Property taxes accounted for the largest portion of the District's revenues, contributing 72%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$105.2 million, mainly related to instructing and caring for the students and student transportation at 78%.

North Shore School District 112
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024

District-Wide Revenues by Source



District-Wide Expenses by Function



Financial Analysis of the District's Funds

The District's Governmental Funds balance decreased from \$109.9 million to \$80.3 million.

The General Fund's balance increased by \$5.3 million driven by increased investment income and unrealized gains on investments due to high interest rates.

In the Operations and Maintenance Fund fund balance increased by \$0.8 million primarily due to property tax revenues in excess of expenditures.

North Shore School District 112
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024

The Transportation Fund fund balance decreased by \$0.3 million primarily due to increases in transportation costs.

The Municipal Retirement/Social Security Fund fund balance decreased by \$0.3 million primarily due to a decrease in Corporate Personal Property Replacement Tax receipts, as most of the Corporate Personal Property Replacement Tax receipts are allocated to this fund.

The Capital Project Fund fund balance decreased by \$35.5 million as the District spent down the referendum bonds on the Ravinia and Indian Trail Elementary Schools' renovations.

General Fund Budgetary Highlights

The General Fund's local revenue sources were over budget and driven by investment income and unrealized gains on investments during the year.

Capital Assets and Debt Administration

Capital assets

By the end of 2024, the District had compiled a total investment of \$285.8 million (\$207.3 net of accumulated depreciation/amortization) in a broad range of capital assets including buildings, land and equipment. Total depreciation/amortization expense for the year was \$7.2 million. The increase is the result of the renovation work at Ravinia and Indian Trail Elementary Schools. As noted in Table 3, buildings increased by \$35.8 million and construction in progress increased by \$3.2 million year over year. More detailed information about capital assets can be found in Note 4 of the basic financial statements.

Table 3				
Capital Assets (net of depreciation/amortization)				
(in millions of dollars)				
	<u>2023</u>		<u>2024</u>	
Land	\$	4.1	\$	4.1
Construction in progress		41.2		44.4
Buildings and building improvements		104.9		140.7
Building - right-to-use asset		1.3		1.4
Furniture, equipment, and vehicles		12.4		15.9
Equipment - right-to-use asset		0.3		0.2
Land improvements		0.5		0.6
Total	\$	<u>164.7</u>	\$	<u>207.3</u>

North Shore School District 112
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024

Long-term debt

The District retired \$7.3 million in bonds, including premiums in 2024. The District reported a decrease of \$1.0 million in the net pension/OPEB liabilities. At the end of fiscal 2024, the District had a debt margin of \$130.2 million. The District plans to issue additional bonds of \$58.1 million in November 2024. More detailed information on long-term debt can be found in Note 5 of the basic financial statements.

Table 4		
Outstanding Long-Term Debt		
(in millions of dollars)		
	<u>2023</u>	<u>2024</u>
Compensated absences and other	\$ 0.2	\$ 0.2
Net pension liabilities	6.6	4.9
Net OPEB liabilities	10.1	10.8
General obligation bonds, including premium	104.2	96.9
Lease liabilities	1.7	1.6
Installment contract payable	0.6	3.3
Arbitrage rebate payable	-	0.9
Total	<u>\$ 123.4</u>	<u>\$ 118.6</u>

Factors Bearing on the District's Future

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that will significantly affect financial operations in the future:

This year, we successfully settled our new, 5-year teacher contract prior to the expiration of the preceding contract, ensuring a smooth transition before the start of the school year. As our largest driver of costs, the teacher contract plays a crucial role in shaping our overall financial health. This new agreement provides cost certainty for the next five years, giving us the ability to plan effectively and maintain budget stability. With this contract in place, we can manage our resources more efficiently and focus on renovating our buildings, all while continuing to provide a high-quality education for our students.

In addition to securing the teacher contract, we are moving forward with bids for over \$84 million in capital improvement projects at Sherwood, Braeside, and Wayne Thomas Elementary schools. These projects are an integral part of our long-term strategy to enhance educational facilities and ensure they meet the evolving needs of both students and staff. While we are hopeful that the bids will come in on budget, we have been strategically building our reserves to prepare for any potential overruns. This prudent financial planning, combined with the upcoming sale of a second tranche of bonds in November 2024, ensures that we are well-positioned to pursue these investments while maintaining a solid financial foundation for the district.

North Shore School District 112
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024

Requests for Information

This financial report is designed to provide the District's citizens, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. North Shore School District administration understands that an Annual Comprehensive Financial Report is not required under Illinois law. However, in the interest of transparency, the District believes that this report contains important information for our community. If you have questions about this report, or need additional financial information, contact the Business Office:

Mr. Jeremy Davis - Assistant Superintendent for Business Services, CSBO
North Shore School District 112
1936 Green Bay Road
Highland Park, Illinois 60035

NORTH SHORE SCHOOL DISTRICT 112

STATEMENT OF NET POSITION

AS OF JUNE 30, 2024

	GOVERNMENTAL ACTIVITIES
Assets	
Cash and investments	\$ 142,585,043
Student activity cash	228,768
Receivables:	
Interest	862,468
Property taxes	47,623,530
Replacement taxes	233,948
Intergovernmental	1,121,335
Accounts	25,391
Prepaid items	134,488
Capital assets:	
Land	4,061,995
Construction in progress	44,380,469
Capital assets being depreciated, net of accumulated depreciation	<u>158,835,683</u>
Total assets	<u>400,093,118</u>
Deferred outflows of resources	
Deferred outflows related to pensions	2,843,457
Deferred outflows related to OPEB	<u>1,676,062</u>
Total deferred outflows of resources	<u>4,519,519</u>
Liabilities	
Accounts payable	8,570,937
Salaries and wages payable	3,590,534
Retainage payable	2,208,756
Other current liabilities	5,102
Payroll deductions payable	2,301,879
Unearned student fees	351,922
Interest payable	320,611
Long-term liabilities:	
Other long-term liabilities - due within one year	10,200,857
Other long-term liabilities - due after one year	<u>108,361,259</u>
Total liabilities	<u>135,911,857</u>
Deferred inflows of resources	
Property taxes levied for a future period	95,132,684
Deferred inflows related to pensions	306,757
Deferred inflows related to OPEB	<u>28,535,684</u>
Total deferred inflows of resources	<u>123,975,125</u>
Net position	
Net investment in capital assets	110,513,247
Restricted for:	
Retirement benefits	1,715,033
Capital projects	9,809,392
Unrestricted	<u>22,687,983</u>
Total net position	<u>\$ 144,725,655</u>

See Notes to Basic Financial Statements

NORTH SHORE SCHOOL DISTRICT 112

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2024

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE			NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Governmental activities					
Instruction:					
Regular programs	\$ 24,971,800	\$ 905,990	\$ 527,235	\$ -	\$ (23,538,575)
Special programs	14,081,836	-	3,210,888	-	(10,870,948)
Other instructional programs	5,421,093	-	127,686	-	(5,293,407)
Student activities	125,572	146,989	-	-	21,417
State retirement contributions	17,341,127	-	17,341,127	-	-
Support Services:					
Pupils	6,760,322	-	342,392	-	(6,417,930)
Instructional staff	8,678,955	-	110,970	-	(8,567,985)
General administration	1,392,116	-	-	-	(1,392,116)
School administration	3,277,186	-	-	-	(3,277,186)
Business	1,868,967	211,811	418,495	50,000	(1,188,661)
Transportation	5,883,712	33,342	1,603,632	-	(4,246,738)
Operations and maintenance	10,411,026	11,144	-	-	(10,399,882)
Central	1,169,567	-	-	-	(1,169,567)
Other supporting services	16,241	-	-	-	(16,241)
Community services	4,529	-	-	-	(4,529)
Interest and fees	3,785,301	-	-	-	(3,785,301)
Total governmental activities	\$ 105,189,350	\$ 1,309,276	\$ 23,682,425	\$ 50,000	(80,147,649)

General revenues:

Taxes:

Real estate taxes, levied for general purposes	65,820,495
Real estate taxes, levied for specific purposes	16,208,598
Real estate taxes, levied for debt service	8,171,745
Personal property replacement taxes	1,380,722
State aid-formula grants - unrestricted	3,376,554
Investment income	6,028,587
Unrealized gain/(loss) on investments	515,263
Miscellaneous	264,506
Total general revenues	101,766,470
Gain on disposal of fixed asset	1,904,593
Total general revenues and gain on disposal of fixed asset	103,671,063
Change in net position	23,523,414
Net position, beginning of year	121,202,241
Net position, end of year	\$ 144,725,655

See Notes to Basic Financial Statements

NORTH SHORE SCHOOL DISTRICT 112
GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF JUNE 30, 2024
WITH COMPARATIVE TOTALS AS OF JUNE 30, 2023

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Assets				
Cash and investments	\$ 93,685,542	\$ 11,146,183	\$ 4,948,390	\$ 3,641,994
Student activity cash	228,768	-	-	-
Receivables:				
Interest	547,366	-	-	-
Property taxes	35,518,746	6,128,386	1,857,238	-
Replacement taxes	-	23,485	37,416	173,047
Intergovernmental	1,121,335	-	-	-
Accounts	7,684	16,562	-	1,145
Prepaid items	47,699	86,789	-	-
Total assets	<u>\$ 131,157,140</u>	<u>\$ 17,401,405</u>	<u>\$ 6,843,044</u>	<u>\$ 3,816,186</u>
Liabilities				
Accounts payable	\$ 2,404,790	\$ 539,837	\$ 1,537,885	\$ 3,298
Salaries and wages payable	3,590,534	-	-	-
Student activity liabilities	-	-	-	-
Retainage payable	-	-	-	-
Other current liabilities	4,995	-	-	107
Payroll deductions payable	2,292,233	9,427	-	219
Unearned student fees	328,889	-	23,033	-
Total liabilities	<u>8,621,441</u>	<u>549,264</u>	<u>1,560,918</u>	<u>3,624</u>
Deferred inflows of resources				
Property taxes levied for a future period	70,952,188	12,242,052	3,710,016	-
Unavailable state and federal aid receivable	-	-	-	-
Unavailable interest receivable	241,544	-	-	-
Total deferred inflows of resources	<u>71,193,732</u>	<u>12,242,052</u>	<u>3,710,016</u>	<u>-</u>
Fund balance				
Nonspendable	47,699	86,789	-	-
Restricted	-	-	-	3,274,156
Assigned	228,768	4,523,300	1,572,110	538,406
Unassigned	51,065,500	-	-	-
Total fund balance	<u>51,341,967</u>	<u>4,610,089</u>	<u>1,572,110</u>	<u>3,812,562</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 131,157,140</u>	<u>\$ 17,401,405</u>	<u>\$ 6,843,044</u>	<u>\$ 3,816,186</u>

See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL	
		2024	2023
\$ 4,435,206	\$ 24,727,728	\$ 142,585,043	\$ 160,681,023
-	-	228,768	217,093
-	315,102	862,468	909,236
4,119,160	-	47,623,530	47,913,996
-	-	233,948	361,420
-	-	1,121,335	2,091,433
-	-	25,391	35,389
-	-	134,488	47,699
<u>\$ 8,554,366</u>	<u>\$ 25,042,830</u>	<u>\$ 192,814,971</u>	<u>\$ 212,257,289</u>
\$ -	\$ 4,085,127	\$ 8,570,937	\$ 4,086,037
-	-	3,590,534	3,465,224
-	-	-	9,742
-	2,208,756	2,208,756	361,417
-	-	5,102	-
-	-	2,301,879	2,339,562
-	-	351,922	256,213
-	<u>6,293,883</u>	<u>17,029,130</u>	<u>10,518,195</u>
8,228,428	-	95,132,684	90,820,094
-	-	-	70,819
-	<u>157,145</u>	<u>398,689</u>	<u>909,236</u>
<u>8,228,428</u>	<u>157,145</u>	<u>95,531,373</u>	<u>91,800,149</u>
-	-	134,488	47,699
57,665	9,809,392	13,141,213	53,778,082
268,273	8,782,410	15,913,267	10,391,419
-	-	51,065,500	45,721,745
<u>325,938</u>	<u>18,591,802</u>	<u>80,254,468</u>	<u>109,938,945</u>
<u>\$ 8,554,366</u>	<u>\$ 25,042,830</u>	<u>\$ 192,814,971</u>	<u>\$ 212,257,289</u>

NORTH SHORE SCHOOL DISTRICT 112
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
AS OF JUNE 30, 2024

Total fund balances - governmental funds		\$ 80,254,468
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Net capital assets used in governmental activities and included in the Statement of Net Position do not require the expenditure of financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet.		207,278,147
Certain revenues receivable by the District and recognized in the Statement of Net Position do not provide current financial resources and are included as deferred inflows of resources in the Governmental Funds Balance Sheet, as follows:		
Interest revenue	<u>\$ 398,689</u>	398,689
Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		2,843,457
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		1,676,062
Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(306,757)
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(28,535,684)
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position.		
Balances at June 30, 2024 are:		
Bonds payable	\$ (90,640,000)	
Lease liabilities	(1,648,159)	
Unamortized bond premium	(6,255,226)	
Arbitrage rebate payable	(931,509)	
Net OPEB liability	(10,765,226)	
Net pension liability	(4,886,470)	
Installment contract payable	(3,276,515)	
Compensated absences	<u>(159,011)</u>	(118,562,116)
Interest on long-term liabilities accrued in the Statement of Net Position will not be paid with current financial resources and, therefore, is not recognized in the Governmental Funds Balance Sheet.		<u>(320,611)</u>
Net position of governmental activities		<u>\$ 144,725,655</u>

See Notes to Basic Financial Statements

NORTH SHORE SCHOOL DISTRICT 112

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2024

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2023

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Revenues				
Property taxes	\$ 66,020,608	\$ 12,506,604	\$ 3,501,881	\$ -
Corporate personal property replacement taxes	-	138,072	220,916	1,021,734
State aid	23,299,750	50,000	1,603,006	-
Federal aid	3,649,608	-	-	-
Investment income	3,829,673	297,136	189,823	178,843
Unrealized gain/(loss) on investments	480,704	-	-	-
Student activities	146,989	-	-	-
Other	985,009	408,442	33,342	-
Total revenues	98,412,341	13,400,254	5,548,968	1,200,577
Expenditures				
Current:				
Instruction:				
Regular programs	25,422,284	-	-	317,556
Special programs	12,409,397	-	-	291,186
Other instructional programs	5,774,218	-	-	105,057
Student activities	125,572	-	-	-
State retirement contributions	18,763,693	-	-	-
Support Services:				
Pupils	6,392,110	-	-	122,869
Instructional staff	7,748,597	-	-	131,071
General administration	2,335,743	-	-	23,232
School administration	3,785,907	-	-	128,462
Business	1,807,397	-	-	85,417
Transportation	-	-	5,882,058	13,331
Operations and maintenance	266	6,945,491	-	191,534
Central	1,128,542	-	-	55,376
Other supporting services	16,168	-	-	48
Community services	2,585	-	-	-
Intergovernmental:				
Payments to other districts and gov't units	1,911,614	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	5,392,049	4,213,863	-	-
Total expenditures	93,016,142	11,159,354	5,882,058	1,465,139
Excess (deficiency) of revenues over expenditures	5,396,199	2,240,900	(333,090)	(264,562)
Other financing sources (uses)				
Transfers in	-	2,500,000	-	-
Transfers (out)	(3,862,504)	(4,301,644)	-	-
Principal on bonds sold	-	-	-	-
Premium on bonds sold	-	-	-	-
Proceeds from sale of fixed asset	-	-	-	-
Lease issuance	-	399,375	-	-
Installment contract issuance	3,831,477	-	-	-
Total other financing sources (uses)	(31,027)	(1,402,269)	-	-
Net change in fund balance	5,365,172	838,631	(333,090)	(264,562)
Fund balance, beginning of year	45,976,795	3,771,458	1,905,200	4,077,124
Fund balance, end of year	\$ 51,341,967	\$ 4,610,089	\$ 1,572,110	\$ 3,812,562

See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL	
		2024	2023
\$ 8,171,745	\$ -	\$ 90,200,838	\$ 77,512,687
-	-	1,380,722	2,291,346
-	-	24,952,756	24,898,549
-	-	3,649,608	3,756,213
181,338	2,793,830	7,470,643	2,408,491
-	34,559	515,263	534,821
-	-	146,989	126,883
-	-	1,426,793	1,261,815
<u>8,353,083</u>	<u>2,828,389</u>	<u>129,743,612</u>	<u>112,790,805</u>
-	-	25,739,840	27,563,290
-	-	12,700,583	10,151,086
-	-	5,879,275	5,238,956
-	-	125,572	119,617
-	-	18,763,693	19,909,405
-	-	6,514,979	5,795,633
-	-	7,879,668	6,693,800
-	-	2,358,975	2,063,943
-	-	3,914,369	3,370,272
-	-	1,892,814	1,764,690
-	-	5,895,389	5,235,762
-	800	7,138,091	7,768,392
-	-	1,183,918	1,125,113
-	-	16,216	1,801
-	-	2,585	25,308
-	-	1,911,614	1,853,498
8,582,412	-	8,582,412	2,807,525
5,229,049	-	5,229,049	2,793,386
-	40,228,580	49,834,492	25,148,470
<u>13,811,461</u>	<u>40,229,380</u>	<u>165,563,534</u>	<u>129,429,947</u>
<u>(5,458,378)</u>	<u>(37,400,991)</u>	<u>(35,819,922)</u>	<u>(16,639,142)</u>
5,664,148	-	8,164,148	16,768,009
-	-	(8,164,148)	(16,768,009)
-	-	-	54,045,000
-	-	-	3,133,729
-	1,904,593	1,904,593	-
-	-	399,375	1,541,263
-	-	3,831,477	805,816
<u>5,664,148</u>	<u>1,904,593</u>	<u>6,135,445</u>	<u>59,525,808</u>
205,770	(35,496,398)	(29,684,477)	42,886,666
<u>120,168</u>	<u>54,088,200</u>	<u>109,938,945</u>	<u>67,052,279</u>
<u>\$ 325,938</u>	<u>\$ 18,591,802</u>	<u>\$ 80,254,468</u>	<u>\$ 109,938,945</u>

NORTH SHORE SCHOOL DISTRICT 112
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Net change in fund balances - total governmental funds		\$ (29,684,477)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the Statement of Net Position, the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the Statement of Activities.		
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements	\$ 49,671,434	
Depreciation/amortization is reported in the government-wide financial statements	<u>(7,176,103)</u>	42,495,331
Certain revenues included in the Statement of Activities do not provide current financial resources and, therefore, are included as deferred inflows of resources in the fund statements:		
Interest revenue	\$ (510,547)	
State and federal aid	<u>(70,819)</u>	(581,366)
The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to the governmental funds, while its principal repayment consumes current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. This is the amount by which current year principal repayments exceeded proceeds from current year long-term financing arrangements.		
		4,351,560
Governmental funds report the effects of premiums, discounts and similar items when the debt is issued. However, these amounts are deferred and amortized in the Statement of Activities. This is the amount of the current year, net effect of these differences.		
		402,287
In the Statement of Activities, operating expenses are measured by the amounts incurred during the year. However, certain of these items are included in the governmental funds only to the extent that they require the expenditure of current financial resources:		
Interest payable	\$ 1,041,461	
Compensated absences	27,605	
State on-behalf contribution revenue	(1,422,566)	
State on-behalf contribution expense	1,422,566	
Net OPEB liability	(683,409)	
Deferred outflows related to OPEB	860,675	
Deferred inflows related to OPEB	5,005,749	
Arbitrage rebate payable	(931,509)	
Net pension liability	1,688,068	
Deferred outflows related to pensions	(986,191)	
Deferred inflows related to pensions	<u>517,630</u>	
		<u>6,540,079</u>
Change in net position of governmental activities		<u>\$ 23,523,414</u>

See Notes to Basic Financial Statements

NORTH SHORE SCHOOL DISTRICT 112
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

North Shore School District 112 (the “District”) operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended. The accounting policies of the District conform to the accounting principles generally accepted in the United States of America, as applicable to local governmental units of this type. The following is a summary of the more significant accounting policies of the District:

Reporting Entity

This report includes all of the funds of the District. The District is located in Lake County, Illinois. The District is governed by an elected Board of Education. The Board of Education maintains final responsibility for all personnel, budgeting, taxing, and debt matters. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

Basis of Presentation

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. The District’s operating activities are all considered “governmental activities”, that is, activities normally supported by taxes and intergovernmental revenues. The District has no operating activities that would be considered “business activities”.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) amounts paid by the recipient of goods or services offered by the program and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Governmental Funds Financial Statements

Governmental funds financial statements are organized and operated on the basis of funds and are used to account for the District's general governmental activities. Fund accounting segregates funds according to their intended purpose, and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, fund balance, revenues and expenditures. The minimum number of funds is maintained consistent with legal and managerial requirements.

Separate financial statements are provided for all governmental funds.

NORTH SHORE SCHOOL DISTRICT 112
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue when all eligibility requirements have been met.

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both "measurable and available". "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. However, expenditures for unmatured principal and interest on general long-term debt are recognized when due; and certain compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Major Governmental Funds

General Fund - the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid.

This fund also includes student activity funds held and controlled by the District, under the direction of district personnel, and administrative involvement of the board of education.

Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted or assigned to expenditures for specified purposes, other than those accounted for in the Debt Service Fund or Capital Projects Funds.

Operations and Maintenance Fund - accounts for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes.

Transportation Fund - accounts for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement / Social Security Fund - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

Debt Service Fund - accounts for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Capital Project Fund - accounts for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

Capital Projects Fund - accounts for construction projects and renovations financed through transfers from the Operations and Maintenance Fund and debt issuance.

On-behalf payments (payments made by a third party for the benefit of the district, such as payments made by the state to the Teachers' Retirement System have been recognized in the financial statements.

Property taxes, replacement taxes, certain state and federal aid, and interest on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by the District and recognized as revenue at that time.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until earned.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

Deposits and Investments

State statutes authorize the District to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments are stated at fair value. Changes in fair value of investments are included as investment income.

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". These amounts are eliminated in the governmental activities column in the statement of net position. Receivables are expected to be collected within one year.

Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2023 levy resolution was approved during the November 14, 2023 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

NORTH SHORE SCHOOL DISTRICT 112
 NOTES TO BASIC FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is “new growth” in the District’s tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2023 and 2022 tax levies were 5.0% and 5.0%, respectively.

Property taxes are collected by the County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two equal installments: the first due on June 1 and the second due on September 1. Property taxes are normally collected by the District within 60 days of the respective installment dates.

The 2023 property tax levy is recognized as a receivable in fiscal 2024, less amounts already received. The District considers that the 2023 levy is to be used to finance operations in fiscal 2025. Therefore, the entire 2023 levy, including amounts collected in fiscal 2024, has been recognized as a deferred inflow of resources, in the accompanying financial statements.

Personal Property Replacement Taxes

Personal property replacement taxes are first allocated to the Municipal Retirement / Social Security Fund, and the balance is allocated to the remaining funds at the discretion of the District.

Prepaid Items

Certain payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include land, land improvements, buildings and building improvements, and furniture, equipment and vehicles are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$500 for furniture and equipment and \$100,000 for buildings and improvements, with an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Depreciation of capital assets is provided using the straight-line method over the following estimated useful lives:

<i>Assets</i>	<i>Years</i>
Buildings and building improvements	40
Land improvements	20
Furniture, equipment, and vehicles	5-20

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

NORTH SHORE SCHOOL DISTRICT 112
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Deferred Outflows of Resources

Deferred outflows of resources represent a consumption of net assets that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, or are payable with expendable available resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at June 30, 2024 are determined on the basis of current salary rates and include salary related payments.

Employees who work a twelve-month year are entitled to be compensated for vacation time. Employees have six months to use their vacation time after it is earned or allotted.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the applicable bonds using the effective interest method. The balance at year end for premiums/discounts is shown as an increase or decrease in the liability section of the statement of net position.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the period incurred. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net assets that applies to future periods and therefore will not be recognized as an inflow of resources (revenue) until that future time. These include items such as property taxes levied for future periods and the District's deferred inflows related to its net pension liabilities.

NORTH SHORE SCHOOL DISTRICT 112
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Equity Classifications

Equity is classified as net position in the government-wide financial statements and displayed in three components:

Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by outstanding balances of any bonds, notes, or other borrowings attributable to the acquisition, construction, or improvement of those assets less than any unspent debt proceeds.

Restricted net position - Consists of net position with constraints placed on its use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first and then unrestricted resources.

Equity is classified as fund balance in the fund financial statements and displayed in five components:

Nonspendable - includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually (principal endowment) (e.g. inventory, pre-paid items, permanent scholarships).

Restricted - includes amounts constrained for a specific purpose by external parties (e.g. Debt Service, Capital Projects, State and Federal Grant Funds).

Committed - includes amounts constrained for a specific purpose by a government using its highest level of decision making authority, the Board of Education. This formal action (a resolution) must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Board of Education that originally created the commitment.

Assigned - includes general fund amounts constrained for a specific purpose by the Board of Education or by an official that has been delegated authority to assign amounts. The Board of Education has declared that the Superintendent may assign amounts for a specific purpose. The Board of Education may also take official action to assign amounts. Additionally, all remaining positive spendable amounts in governmental funds, other than the General Fund, that are neither restricted nor committed are considered assigned. Assignments may take place after the end of the reporting period.

Unassigned - includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

NORTH SHORE SCHOOL DISTRICT 112
 NOTES TO BASIC FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended in all funds is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

The District has a formal minimum fund balance policy. The policy states that unrestricted reserves in the operating funds shall be maintained at a level equal to approximately 25% of the current year expenditures and transfers exclusive of on-behalf payments. The operating budget is comprised of the Educational Accounts and Working Cash Accounts within the General Fund, Operations and Maintenance, and the Transportation Fund. As of June 30, 2024, the District is in compliance with the formal minimum fund balance policy.

The nonspendable fund balances in the General Fund and Operations and Maintenance Fund are for prepaid items. The assigned fund balance in the General Fund is for student activity purposes. The remaining restricted and assigned fund balances are for the purposes of the respective funds as described above in the Major Governmental Funds section.

Comparative Data

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2023, from which such summarized information was derived.

Eliminations and Reclassifications

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Excess of Expenditures over Budget

For the year ended June 30, 2024, expenditures exceeded budget in the Transportation Fund by \$351,696. This excess was funded by available financial resources.

NOTE 3 - DEPOSITS AND INVESTMENTS

At year end, the District's cash and investments was comprised of the following:

	<i>Total</i>
Cash and investments	\$ 142,585,043
Student activity cash	<u>228,768</u>
Total	<u><u>\$ 142,813,811</u></u>

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

For disclosure purposes, this amount is segregated into the following components:

	<i>Cash and investments</i>
Cash on hand	\$ 644
Deposits with financial institutions	66,775,286
ISDLAF+	11,966,089
Money market mutual funds	4,610,149
ISDLAF Term Series	18,800,000
Other investments	<u>40,661,643</u>
Total	<u>\$ 142,813,811</u>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's investments detailed in the interest rate risk table below are measured using the market valuation method and Level 2 valuation inputs with exception of U.S. Treasury notes which are Level 1 valuation inputs.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District's investment policy seeks to ensure preservation of capital in the District's overall portfolio. Return on investment is of secondary importance to safety of principal and liquidity. The policy does not limit investment maturities as a means for managing its exposure to fair value losses arising from increasing interest rates. However, the policy requires the District's investment portfolio to be sufficiently liquid to enable the District to meet all operating requirements as they come due. A portion of the portfolio is required to be invested in readily available funds to ensure appropriate liquidity.

At year end, the District had the following investments subject to interest rate risk:

	<i>Fair Value</i>	<i>Investment Maturity (In Years)</i>			
		<i>Less than one</i>	<i>1-5</i>	<i>5-10</i>	<i>More than 10</i>
US agencies	\$ 4,973,893	\$ 1,483,043	\$ 3,490,850	\$ -	\$ -
Negotiable					
Certificates of Deposit	10,875,921	1,704,334	9,171,587	-	-
U.S. Treasury Notes	<u>24,811,829</u>	<u>24,273,368</u>	<u>538,461</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 40,661,643</u>	<u>\$ 27,460,745</u>	<u>\$ 13,200,898</u>	<u>\$ -</u>	<u>\$ -</u>

Redemption Notice Period. Investments in ISDLAF's Term Series may be redeemed upon seven days' advance notice. Redemption prior to maturity may result in the realization of a loss on the investment, including a penalty in an amount necessary to recoup the Term Series penalty charges, losses and other costs attributable to the early redemption.

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State Statutes limit the investments in commercial paper and corporate bonds to the top three ratings of two nationally recognized statistical rating organizations (NRSRO's). The District's investment policy does not specifically address credit risk. The District's investments in the money market mutual fund consist of investments in the JP Morgan U.S. Government Money Market Fund, Fidelity Government Money Market Fund, and the Federated Government Obligations Money Market Fund. These funds invest exclusively in high-quality, short-term securities that are issued or guaranteed by the U.S. government or by U.S. government agencies and instrumentalities. The JP Morgan U.S. Government Money Market Fund as well as the Fidelity Money Market Government Portfolio - Institutional Class, the Federated Government Obligations Money Market were rated Aaa-mf by Moody's Investor Services and AAAM by Standard and Poor's. The District's investments in US agencies were also rated Aaa by Moody's Investors Service and AA+ by Standard and Poor's. Ratings were not available for the Negotiable Certificates of Deposit investments and the ISDLAF + Term Series investments.

The Illinois School District Liquid Asset Fund Plus (ISDLAF+) is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. It is not registered with the SEC as an investment company. Investments are rated AAAM and are valued at share price, which is the price for which the investment could be sold.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District's investment policy requires diversification of the investment portfolio to minimize the risk of loss resulting from overconcentration in a particular type of security, risk factor, issuer, or maturity. The policy requires diversification strategies to be determined and revised periodically by the District's Treasurer to meet the District's ongoing need for safety, liquidity, and rate of return. At June 30, 2024, the District held 6.2% of their investments in FHLBs.

Custodial Credit Risk - Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2024, the bank balance of the District's deposit with financial institutions totaled \$67,145,758 which was completely collateralized.

Custodial Credit Risk - Investments. With respect to investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring all investments be secured by FDIC or collateral.

Separate cash and investment accounts are not maintained for all District funds; instead, the individual funds maintain their invested and uninvested balances in the common checking and investment accounts, with accounting records being maintained to show the portion of the common account balance attributable to each participating fund.

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the District for the year ended June 30, 2024 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Capital assets not being depreciated / amortized:</u>				
Land	\$ 4,061,995	\$ -	\$ -	\$ 4,061,995
Construction in progress	<u>41,178,508</u>	<u>40,537,572</u>	<u>37,335,611</u>	<u>44,380,469</u>
Total capital assets not being depreciated / amortized	<u>45,240,503</u>	<u>40,537,572</u>	<u>37,335,611</u>	<u>48,442,464</u>
<u>Capital assets being depreciated / amortized:</u>				
Land improvements	1,784,282	74,100	-	1,858,382
Buildings and improvements	158,899,846	39,423,952	-	198,323,798
Buildings - right-to-use lease asset	1,541,263	399,375	248,789	1,691,849
Furniture, equipment, and vehicles	28,516,492	6,572,046	266,243	34,822,295
Equipment - right-to-use lease asset	<u>669,138</u>	<u>-</u>	<u>-</u>	<u>669,138</u>
Total capital assets being depreciated/amortized	<u>191,411,021</u>	<u>46,469,473</u>	<u>515,032</u>	<u>237,365,462</u>
<u>Less Accumulated Depreciation / Amortization for:</u>				
Land improvements	1,274,667	37,014	-	1,311,681
Buildings and improvements	53,960,455	3,653,305	-	57,613,760
Buildings - right-to-use lease asset	182,462	344,119	248,789	277,792
Furniture, equipment, and vehicles	16,155,532	2,987,696	266,243	18,876,985
Equipment - right-to-use lease asset	<u>295,592</u>	<u>153,969</u>	<u>-</u>	<u>449,561</u>
Total accumulated depreciation / amortization	<u>71,868,708</u>	<u>7,176,103</u>	<u>515,032</u>	<u>78,529,779</u>
Net capital assets being depreciated / amortized	<u>119,542,313</u>	<u>39,293,370</u>	<u>-</u>	<u>158,835,683</u>
Net governmental activities capital assets	<u>\$ 164,782,816</u>	<u>\$ 79,830,942</u>	<u>\$ 37,335,611</u>	<u>\$ 207,278,147</u>

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 4 - CAPITAL ASSETS - (CONTINUED)

Depreciation/amortization expense was recognized in the operating activities of the District as follows:

<i>Governmental Activities</i>	<i>Depreciation</i>
Regular programs	\$ 1,537,303
Special programs	44,440
Pupils	2,120,232
General administration	3,455
School administration	2,921
Business	6,043
Transportation	5,347
Operations and maintenance	3,431,301
Central	13,470
Food	<u>11,591</u>
Total depreciation/amortization expense - governmental activities	<u>\$ 7,176,103</u>

NOTE 5 - LONG TERM LIABILITIES

Changes in General Long-term Liabilities. The following is the long-term liability activity for the District for the year ended June 30, 2024:

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance</i>	<i>Due Within One Year</i>
General obligation bonds	\$ 97,565,000	\$ -	\$ 6,925,000	\$ 90,640,000	\$ 8,320,000
Unamortized premium	<u>6,657,513</u>	<u>-</u>	<u>402,287</u>	<u>6,255,226</u>	<u>-</u>
Total bonds payable	<u>104,222,513</u>	<u>-</u>	<u>7,327,287</u>	<u>96,895,226</u>	<u>8,320,000</u>
Lease liabilities	1,746,872	399,375	498,088	1,648,159	562,523
Installment contract payable	604,362	3,831,477	1,159,324	3,276,515	1,159,323
Arbitrage rebate payable	-	931,509	-	931,509	-
Compensated absences	186,616	639,157	666,762	159,011	159,011
Net pension liability	6,574,538	5,020,084	6,708,152	4,886,470	-
Net OPEB liability	<u>10,081,817</u>	<u>962,481</u>	<u>279,072</u>	<u>10,765,226</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u>\$123,416,718</u>	<u>\$ 11,784,083</u>	<u>\$ 16,638,685</u>	<u>\$118,562,116</u>	<u>\$ 10,200,857</u>

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 5 - LONG TERM LIABILITIES - (CONTINUED)

The obligations for the installment contract payable, compensated absences, net OPEB liability and net pension liability - Teachers Retirement System will be repaid from the General Fund. The net pension liability - Illinois Municipal Retirement Fund will be repaid from the Municipal Retirement/Social Security Fund.

General Obligation Bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the District. The obligations of the 2019 General Obligation Bonds (Alternate Revenue Source) will be repaid by a transfer from the Operations and Maintenance Fund to the Debt Service Fund. The obligations of the 2022 General Obligation Bonds will be repaid from future property tax revenues in the Debt Service fund. General obligation bonds currently outstanding are as follows:

Purpose	Interest Rates	Original Indebtedness	Carrying Amount
Series 2019 General Obligation Bonds (Alternative Revenue Source) dated March 14, 2019 are due in annual installments through June 1, 2038	3.25-5.00%	\$ 50,945,000	\$ 41,425,000
Series 2022 General Obligation Bonds dated December 30, 2022 are due in annual installments through December 1, 2042	4.00-5.00%	<u>54,045,000</u>	<u>49,215,000</u>
Total		<u>\$ 104,990,000</u>	<u>\$ 90,640,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows for governmental type activities:

	Principal	Interest	Total
2025	\$ 8,320,000	\$ 3,694,338	\$ 12,014,338
2026	2,310,000	3,431,338	5,741,338
2027	2,425,000	3,315,838	5,740,838
2028	2,545,000	3,194,588	5,739,588
2029	2,670,000	3,067,338	5,737,338
2030 - 2034	18,580,000	13,507,263	32,087,263
2035 - 2039	34,330,000	7,456,172	41,786,172
2040 - 2043	<u>19,460,000</u>	<u>1,595,800</u>	<u>21,055,800</u>
Total	<u>\$ 90,640,000</u>	<u>\$ 39,262,675</u>	<u>\$ 129,902,675</u>

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2024, the statutory debt limit for the District was \$184,360,901, providing a debt margin of \$130,221,227.

Leases. The District has entered into lease agreements as a lessee for financing the temporary acquisition of general office and warehouse space, office space, buildings, and printers/copiers. These agreements qualify as leases for accounting purposes and, therefore, the assets and obligations have been recorded at the present value of the future minimum lease payments as of the inception date. The obligations for the office space and general office and warehouse space will be repaid from the Debt Service Fund and funded by a transfer of resources from the Operations and Maintenance Fund. The obligations for the printers/copiers will be repaid from the Debt Service Fund and funded by a transfer of resources from the General Fund (Educational Accounts).

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 5 - LONG TERM LIABILITIES - (CONTINUED)

<i>Description</i>	<i>Date of Issue</i>	<i>Final Maturity</i>	<i>Interest Rates</i>	<i>Original Indebtedness</i>	<i>Balance</i>
Xerox - printers/copiers General office and warehouse space - 1495 Old Deerfield Road	12/1/2020	11/30/2025	5.0%	\$ 669,138	\$ 234,102
General office and warehouse space - 1465 Busch Parkway	4/12/2023	4/12/2029	5.0%	332,306	268,237
Office space - 445 Sheridan Road	1/18/2023	6/30/2024	5.0%	140,644	201,417
	12/31/2022	12/31/2027	5.0%	<u>1,068,313</u>	<u>944,403</u>
Total				<u>\$ 2,210,401</u>	<u>\$ 1,648,159</u>

Annual debt service requirements to maturity for the lease liabilities are as follows:

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2025	\$ 562,523	\$ 91,174	\$ 653,697
2026	502,004	56,794	558,798
2027	349,781	31,276	381,057
2028	190,539	8,924	199,463
2029	<u>43,312</u>	<u>1,688</u>	<u>45,000</u>
Total	<u>\$ 1,648,159</u>	<u>\$ 189,856</u>	<u>\$ 1,838,015</u>

Installment contracts payable. The District has entered into a agreements to purchase laptops. The obligations will be repaid from the Debt Service Fund and funded by a transfer of resources from the General Fund (Educational Accounts).

Annual debt service requirements to maturity for installment contracts are as follows:

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2025	\$ 1,159,323	\$ 28,876	\$ 1,188,199
2026	1,159,323	28,876	1,188,199
2027	<u>957,869</u>	<u>24,355</u>	<u>982,224</u>
Total	<u>\$ 3,276,515</u>	<u>\$ 82,107</u>	<u>\$ 3,358,622</u>

Arbitrage rebate payable. The District has engaged in arbitrage by borrowing funds at one interest rate and investing those same funds at a higher rate. The liability is recalculated annually and is an estimated future payment to the federal government.

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 6 - RISK MANAGEMENT

The District is exposed to various risks of loss related to workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. To protect from such risks, the District participates in the following public entity risk pool: Collective Liability Insurance Cooperative (CLIC). The District pays annual premiums to the pool for insurance coverage. The arrangements with the pool provides that it will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pools. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years.

The District continues to carry commercial insurance for all other risks of loss related to torts. Premiums have been recorded as expenditures in the appropriate funds. There have been no significant reductions in insurance coverage from coverage in the prior years. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 - JOINT AGREEMENTS

The District is a member of TrueNorth Educational Cooperative 804, a joint agreement that provides certain special education services to residents of many school districts. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing boards, these are not included as component units of the District.

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS

For the year ended June 30, 2024, the District recognized the following balances in the government-wide financial statements:

	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense/ (Income)
Teachers' Health Insurance System (THIS)	\$ 10,449,118	\$ 1,589,704	\$ 28,477,896	\$ (4,931,052)
Retiree's Health Plan	<u>316,108</u>	<u>86,358</u>	<u>57,788</u>	<u>26,969</u>
Total	<u>\$ 10,765,226</u>	<u>\$ 1,676,062</u>	<u>\$ 28,535,684</u>	<u>\$ (4,904,083)</u>

Teachers' Health Insurance Security

Plan Description. The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services."

NORTH SHORE SCHOOL DISTRICT 112
 NOTES TO BASIC FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Benefits Provided. The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor’s approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

On Behalf Contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.90% of pay during the year ended June 30, 2024. State of Illinois contributions of \$361,268 were recognized as revenues and expenditures by the District during the year in the General Fund based on the current financial resources measurement basis. On the economic resources measurement basis, the District recognizes revenues and expenses of \$(6,854,149) of this amount during the year.

Contributions. The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.67% during the year ended June 30, 2024. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2024, the District paid \$268,944 to the THIS Fund, which was 100 percent of the required contribution for the year.

THIS Fiduciary Net Position. Detailed information about the THIS Fund's fiduciary net position as of June 30, 2023 is available in the separately issued THIS Annual Financial Report.

Net OPEB Liability. At June 30, 2024, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for the state's retiree insurance support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collection net OPEB liability	\$ 10,449,118
State's proportionate share of the collective net OPEB liability associated with the District	<u>14,130,537</u>
Total	<u>\$ 24,579,655</u>

The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2023, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2023 and 2022, the District's proportion was 0.146606% and 0.143310%, respectively.

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Actuarial Assumptions. The net OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	3.50% to 8.50%
Investment Rate of Return	2.75
Healthcare Cost Trend Rates - Initial	Medicare and Non-Medicare - 8.00%
Healthcare Cost Trend Rates - Ultimate	4.25%
Fiscal Year the Ultimate Rate is Reached	2040

Mortality rates were based on the PubT-2010 Retiree Mortality Table, adjusted for TRS experience. For disabled annuitants, mortality rates were based on PubNS-2010 Non-Safety Disabled Retiree Table. Mortality rates for pre-retirement were based on the PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2020.

Discount Rate. At June 30, 2023, the discount rate used to measure the total OPEB liability was a blended rate of 3.86%, which was a change from the June 30, 2022 rate of 3.69%. Since THIS is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.86%) or 1-percentage-point higher (4.86%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	<u>\$ 11,667,661</u>	<u>\$ 10,449,118</u>	<u>\$ 9,374,237</u>

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (initial rate of 7.00% decreasing to an ultimate rate of 3.25%) for Medicare and non-Medicare coverage or 1-percentage-point higher (initial rate of 9.00% decreasing to an ultimate rate of 5.25%) for Medicare and non-Medicare coverage than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability	\$ <u>8,893,677</u>	\$ <u>10,449,118</u>	\$ <u>12,354,769</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2024, the District recognized OPEB expense of \$(4,931,052) and on-behalf revenue and expense of \$(6,854,149) for support provided by the state. At June 30, 2024, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 5,835,007
Changes in Assumptions	138,500	20,538,170
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	4,159	-
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	1,178,101	2,104,719
District Contributions Subsequent to the Measurement Date	<u>268,944</u>	<u>-</u>
Total	\$ <u>1,589,704</u>	\$ <u>28,477,896</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net OPEB liability for the year ending June 30, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB (\$27,157,136) will be recognized in OPEB expense as follows in these reporting years:

	Year Ending June 30,	Amount
2025		\$ (3,385,656)
2026		(3,385,656)
2027		(3,385,656)
2028		(3,385,657)
2029		(3,386,696)
Thereafter		<u>(10,227,815)</u>
Total		\$ <u>(27,157,136)</u>

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Retiree's Health Plan

Plan Description. The District's group health insurance plan, a single-employer defined benefit plan provides coverage to active employees and retirees (or other qualified terminated employees) at blended premium rates. This results in an other postemployment benefit (OPEB) for the retirees, commonly referred to as an implicit rate subsidy. No assets are accumulated in a GASB-compliant trust.

Contributions and Benefits Provided. Eligible retirees may continue medical coverage into retirement on the District plans on a pay-all basis. Coverage is also available for eligible dependents on a pay-all basis. Coverage can continue when Medicare eligible. Coverage for dependents can continue upon the death of the retiree given that contributions continue.

Employees Covered by Benefit Terms. At July 1, 2023, the actuarial valuation date, the following employees were covered by the benefit terms:

Retired Plan Members	-
Active Employees Not Yet Eligible	-
Active Employees Fully Eligible	<u>115</u>
Total	<u><u>115</u></u>

Total OPEB Liability. The District's total OPEB liability of \$316,018 was measured as of June 30, 2024, and was determined by an actuarial valuation as of July 1, 2023 rolled forward to June 30, 2024.

Inflation	3.00%
Election at Retirement	10.00%
Discount Rate	4.21%
Healthcare Cost Trend Rate - Initial	6.00%
Healthcare Cost Trend Rate - Ultimate	4.50%
Fiscal Year the Ultimate Rate is Reached	2040

The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2024.

Mortality rates were based on those found in the December 31, 2023 IMRF Actuarial Valuation Report.

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of the assumptions about future events.

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Changes in Total OPEB Liability. The District's changes in total OPEB liability for the year ended June 30, 2024 was as follows:

	Total OPEB Liability
Balance at June 30, 2023	\$ 272,720
Service Cost	13,511
Interest	11,113
Differences Between Expected and Actual Experience	28,892
Changes in Assumptions and Other Inputs	(2,879)
Benefit Payments	<u>(7,249)</u>
Net Changes	<u>43,388</u>
Balance at June 30, 2024	<u>\$ 316,108</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.21%) or 1-percentage-point higher (5.21%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	<u>\$ 342,833</u>	<u>\$ 316,108</u>	<u>\$ 291,565</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Total OPEB Liability	<u>\$ 284,167</u>	<u>\$ 316,108</u>	<u>\$ 353,172</u>

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2024, the District recognized OPEB expense of \$26,969. The District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Difference Between Expected and Actual Experience	\$ 52,679	\$ 12,910
Assumption Changes	<u>33,679</u>	<u>44,878</u>
Total	<u>\$ 86,358</u>	<u>\$ 57,788</u>

The amounts reported as deferred outflows and inflows of resources related to OPEB (\$28,570) will be recognized in OPEB expense as follows:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2025		\$ 2,673
2026		3,095
2027		7,304
2028		8,814
2029		4,980
Thereafter		<u>1,704</u>
Total		<u>\$ 28,570</u>

NOTE 9 - RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Each retirement system is discussed below.

For the year ended June 30, 2024, the District recognized the following balances in the government-wide financial statements:

	<i>Net Pension Liability</i>	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>	<i>Pension Expense/ (Income)</i>
Teachers' Retirement System (TRS)	\$ 3,327,347	\$ 316,490	\$ 304,252	\$ (126,738)
Illinois Municipal Retirement Fund (IMRF)	<u>1,559,123</u>	<u>2,526,967</u>	<u>2,505</u>	<u>(441,006)</u>
Total	<u>\$ 4,886,470</u>	<u>\$ 2,843,457</u>	<u>\$ 306,757</u>	<u>\$ (567,744)</u>

NORTH SHORE SCHOOL DISTRICT 112
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Teachers' Retirement System

Plan Description. The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2023>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided. TRS provides retirement, disability, and death benefits. *Tier 1* members have TRS or reciprocal system service prior to January 1, 2011. *Tier 1* members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for *Tier 2* are identical to those of *Tier 1*. Death benefits are payable under a formula that is different from *Tier 1*.

Essentially all *Tier 1* retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. *Tier 2* annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional *Tier 3* hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring *Tier 1* members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested *Tier 1* and *Tier 2* members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

Contributions. The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

NORTH SHORE SCHOOL DISTRICT 112
 NOTES TO BASIC FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2024 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

On Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2024, State of Illinois contributions recognized by the District were based on the state's proportionate share of with the pension expense associated with the District, and the District recognized revenue and expenses of \$24,195,276 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$18,402,425 in the General Fund based on the current financial resources measurement basis.

2.2 Formula Contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2024, were \$232,731, and are deferred because they were paid after the June 30, 2023 measurement date.

Federal and Special Trust Fund Contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total District normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2024, the District pension contribution was 10.60 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2024, were \$24,021, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2023 measurement date.

Salary increases over 6 percent. The District is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. For the year ended June 30, 2024, the District paid \$10,548 to TRS for employer contributions due on salary increases in excess of 6 percent.

TRS Fiduciary Net Position. Detailed information about the TRS's fiduciary net position as of June 30, 2023 is available in the separately issued TRS Annual Comprehensive Financial Report.

Net Pension Liability. At June 30, 2024, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$	3,327,347
State's proportionate share of the collective net pension liability associated with the District		<u>287,151,748</u>
Total		<u><u>\$ 290,479,095</u></u>

NORTH SHORE SCHOOL DISTRICT 112
 NOTES TO BASIC FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022, and rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2023, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2023 and 2022, the District's proportion was 0.00391542 percent and 0.00386524 percent, respectively.

Summary of Significant Accounting Policies. For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of TRS and additions to/deductions from TRS fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the June 30, 2023 actuarial valuation included (a) 7.00% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases varies by amount of service credit, and (c) inflation of 2.5%.

Mortality. The assumed mortality rates are based on the Society of Actuaries PubT-2010 mortality tables, adjusted for TRS experience, with generational improvement based on Scale MP-2020. The actuarial assumptions used were based on the results of an experience study dated September 30, 2021.

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global equity	37.00 %	5.35 %
Private equity	15.00 %	8.03 %
Income	26.00 %	4.32 %
Real assets	18.00 %	4.60 %
Diversifying strategies	4.00 %	3.40 %

Discount Rate. At June 30, 2023, the discount rate used to measure the total pension liability was a blended rate of 7.00 percent, which was the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Based on those assumptions, TRS’s fiduciary net position at June 30, 2023 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. *Tier 1*’s liability is partially funded by *Tier 2* members, as the *Tier 2* member contribution is higher than the cost of *Tier 2* benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity. The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
District's proportionate share of the collective net pension liability	\$ 4,095,496	\$ 3,327,347	\$ 2,689,865

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2024, the District recognized pension expense of \$(126,738) and on-behalf revenue of \$24,195,276 for support provided by the state. At June 30, 2024, the District's deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 13,831	\$ 13,413
Net difference between projected and actual earnings on pension plan investments	-	95
Assumption changes	11,350	2,927
Changes in proportion and differences between District contributions and proportionate share of contributions	34,557	287,817
District contributions subsequent to the measurement date	<u>256,752</u>	<u>-</u>
Total	\$ <u>316,490</u>	\$ <u>304,252</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability for the year ending June 30, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(244,514)) will be recognized in pension expense as follows:

	Year Ending June 30,	Amount
2025		\$ (128,627)
2026		(104,661)
2027		(8,787)
2028		(8,646)
2029		<u>6,207</u>
Total		\$ <u>(244,514)</u>

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Illinois Municipal Retirement Fund

Plan Description. The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer pension plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. The tier is determined by the member's first IMRF participation date. If the member first participated in IMRF before January 1, 2011, they participate in *Regular Tier 1*. If the member first participated in IMRF on or after January 1, 2011, they participate in *Regular Tier 2*.

For *Regular Tier 1*, pension benefits vest after eight years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under *Regular Tier 1*, the pension is increased by 3% of the original amount on January 1 every year after retirement. For *Regular Tier 2*, pension benefits vest after ten years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under *Regular Tier 2*, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Plan Membership. At December 31, 2023, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	328
Inactive, non-retired members	405
Active members	118
Total	<u>851</u>

Contributions. As set by statute, District employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rate for calendar year 2023 was 5.90 percent of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

NORTH SHORE SCHOOL DISTRICT 112
 NOTES TO BASIC FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Net Pension Liability/(Asset). The net pension liability/(asset) was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

Summary of Significant Accounting Policies. For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the December 31, 2023 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, and (c) price inflation of 2.25%. The actuarial cost method was entry age normal and asset valuation method was market value. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022.

Mortality. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021 were used. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021 were used. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021 were used.

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Projected Returns/Risk	
		One Year Arithmetic	Ten Year Geometric
Equities	34.50 %	6.35 %	5.00 %
International equities	18.00 %	8.00 %	6.35 %
Fixed income	24.50 %	4.85 %	4.75 %
Real estate	10.50 %	7.20 %	6.30 %
Alternatives	11.50 %		
Private equity		12.35 %	8.65 %
Hedge funds		-	-
Commodities		7.20 %	6.05 %
Cash equivalents	1.00 %	3.80 %	3.80 %

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Discount Rate. The discount rate used to measure the total pension liability for IMRF was 7.25%, the same rate as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits payments to determine the total pension liability.

Discount Rate Sensitivity. The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 47,095,934	\$ 42,885,781	\$ 39,464,572
Plan fiduciary net position	<u>41,326,658</u>	<u>41,326,658</u>	<u>41,326,658</u>
Net pension liability/(asset)	<u>\$ 5,769,276</u>	<u>\$ 1,559,123</u>	<u>\$ (1,862,086)</u>

Changes in Net Pension Liability/(Asset). The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2023 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Balances at December 31, 2022	\$ 41,667,746	\$ 38,333,836	\$ 3,333,910
Service cost	534,695	-	534,695
Interest on total pension liability	2,943,260	-	2,943,260
Differences between expected and actual experience of the total pension liability	444,576	-	444,576
Change of assumptions	(27,678)	-	(27,678)
Benefit payments, including refunds of employee contributions	(2,676,818)	(2,676,818)	-
Contributions - employer	-	362,635	(362,635)
Contributions - employee	-	271,954	(271,954)
Net investment income	-	4,257,042	(4,257,042)
Other (net transfer)	<u>-</u>	<u>778,009</u>	<u>(778,009)</u>
Balances at December 31, 2023	<u>\$ 42,885,781</u>	<u>\$ 41,326,658</u>	<u>\$ 1,559,123</u>

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2024, the District recognized pension expense of \$(441,006). The District's deferred outflows and inflows of resources related to pension were from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$ 40,232	\$ -
Assumption changes	-	2,505
Net difference between projected and actual earnings on pension plan investments	2,245,748	-
Contributions subsequent to the measurement date	<u>240,987</u>	<u>-</u>
Total	<u>\$ 2,526,967</u>	<u>\$ 2,505</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending June 30, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$2,283,475) will be recognized in pension expense as follows:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2025		\$ 262,282
2026		759,236
2027		1,566,692
2028		<u>(304,735)</u>
Total		<u>\$ 2,283,475</u>

NOTE 10 - INTERFUND TRANSFERS

The Board of Education transferred \$3,867,138 of fund balance from the Operations and Maintenance Fund to the Debt Service Fund to provide a funding source for the interest and principal paid on the 2019 Series General Obligation Bonds (Alternative Revenue Source). The Board of Education transferred \$2,500,000 of fund balance from the Educational Fund to the Operations and Maintenance Fund.

During the year, the District transferred \$1,362,504 from the General Fund (Educational Accounts) and \$434,506 from the Operations and Maintenance Fund to the Debt Service Fund for the payment of principal and interest on the District's leases and installment contracts.

NOTE 11 - CONTINGENT LIABILITIES

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's attorneys, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

NORTH SHORE SCHOOL DISTRICT 112

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 12 - STATE AND FEDERAL AID CONTINGENCIES

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grants. Management believes such disallowance, if any, would be immaterial.

NOTE 13 - EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 101, *Compensated Absences*, GASB Statement No. 102, *Certain Risk Disclosures*, and GASB Statement No. 103, *Financial Reporting Model Improvements*.

When they become effective, application of these standards may restate portions of these financial statements.

NOTE 14 - CONSTRUCTION COMMITMENTS

As of June 30, 2024, the District is committed to approximately \$21,422,947 in expenditures in the upcoming years for the Ravinia Elementary School and Indian Trail Elementary School Additions and Renovations. These expenditures will be paid through the referendum bonds already issued along with future referendum bonds yet to be issued.

NOTE 15 - SUBSEQUENT EVENTS

At the August 20, 2024 meeting the Board of Education approved a resolution providing for the issuance of not to exceed \$58,070,000 of General Obligation School Bonds for the purpose of paying certain costs of those capital projects approved by referendum at the November 8, 2022 general election. Management anticipates that the sale of these bonds will take place in November 2024.

NORTH SHORE SCHOOL DISTRICT 112
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF CHANGES IN THE DISTRICT'S NET PENSION LIABILITY/(ASSET)
AND RELATED RATIOS
Ten Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total pension liability				
Service cost	\$ 534,695	\$ 506,394	\$ 496,582	\$ 555,769
Interest	2,943,260	2,877,703	2,777,426	2,738,472
Differences between expected and actual experience	444,576	221,271	774,086	124,319
Changes of assumptions	(27,678)	-	-	(368,706)
Benefit payments, including refunds of member contributions	<u>(2,676,818)</u>	<u>(2,753,769)</u>	<u>(2,585,973)</u>	<u>(2,379,935)</u>
Net change in total pension liability	1,218,035	851,599	1,462,121	669,919
Total pension liability - beginning	<u>41,667,746</u>	<u>40,816,147</u>	<u>39,354,026</u>	<u>38,684,107</u>
Total pension liability - ending (a)	<u>\$ 42,885,781</u>	<u>\$ 41,667,746</u>	<u>\$ 40,816,147</u>	<u>\$ 39,354,026</u>
Plan fiduciary net position				
Employer contributions	\$ 362,635	\$ 491,300	\$ 608,369	\$ 589,455
Employee contributions	271,954	245,856	244,146	235,169
Net investment income	4,257,042	(6,057,248)	6,961,704	5,313,573
Benefit payments, including refunds of member contributions	(2,676,818)	(2,753,769)	(2,585,973)	(2,379,935)
Other (net transfer)	<u>778,009</u>	<u>(232,307)</u>	<u>416,071</u>	<u>87,714</u>
Net change in plan fiduciary net position	2,992,822	(8,306,168)	5,644,317	3,845,976
Plan fiduciary net position - beginning	<u>38,333,836</u>	<u>46,640,004</u>	<u>40,995,687</u>	<u>37,149,711</u>
Plan fiduciary net position - ending (b)	<u>\$ 41,326,658</u>	<u>\$ 38,333,836</u>	<u>\$ 46,640,004</u>	<u>\$ 40,995,687</u>
Employer's net pension liability/(asset) - ending (a) - (b)	<u>\$ 1,559,123</u>	<u>\$ 3,333,910</u>	<u>\$ (5,823,857)</u>	<u>\$ (1,641,661)</u>
Plan fiduciary net position as a percentage of the total pension liability	96.36%	92.00%	114.27%	104.17%
Covered payroll	\$ 5,969,825	\$ 5,420,200	\$ 5,228,629	\$ 5,157,302
Employer's net pension liability/(asset) as a percentage of covered payroll	26.12%	61.51%	-111.38%	-31.83%

Notes to Schedule:

Actuary valuations are as of December 31st, which is 6 months prior to the end of the fiscal year.

See Auditors' Report and Notes to Required Supplementary Information

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 575,979	\$ 587,622	\$ 651,947	\$ 650,206	\$ 667,664	\$ 718,390
2,665,153	2,600,132	2,610,710	2,438,032	2,331,010	2,122,147
33,075	114,528	(108,775)	1,260,509	418,802	526,739
-	900,301	(1,175,599)	(74,501)	35,695	1,345,471
<u>(2,125,679)</u>	<u>(2,083,226)</u>	<u>(2,091,097)</u>	<u>(2,028,224)</u>	<u>(1,915,914)</u>	<u>(1,806,182)</u>
1,148,528	2,119,357	(112,814)	2,246,022	1,537,257	2,906,565
<u>37,535,579</u>	<u>35,416,222</u>	<u>35,529,036</u>	<u>33,283,014</u>	<u>31,745,757</u>	<u>28,839,192</u>
<u>\$ 38,684,107</u>	<u>\$ 37,535,579</u>	<u>\$ 35,416,222</u>	<u>\$ 35,529,036</u>	<u>\$ 33,283,014</u>	<u>\$ 31,745,757</u>
\$ 469,646	\$ 624,192	\$ 665,976	\$ 668,374	\$ 645,638	\$ 693,937
250,828	260,336	274,398	259,568	285,528	271,543
6,101,118	(1,950,418)	5,645,455	2,021,493	145,061	1,698,754
(2,125,679)	(2,083,226)	(2,091,097)	(2,028,224)	(1,915,914)	(1,806,182)
<u>(152,047)</u>	<u>480,767</u>	<u>(890,503)</u>	<u>1,413,289</u>	<u>670,656</u>	<u>377,670</u>
4,543,866	(2,668,349)	3,604,229	2,334,500	(169,031)	1,235,722
<u>32,605,845</u>	<u>35,274,194</u>	<u>31,669,965</u>	<u>29,335,465</u>	<u>29,504,496</u>	<u>28,268,774</u>
<u>\$ 37,149,711</u>	<u>\$ 32,605,845</u>	<u>\$ 35,274,194</u>	<u>\$ 31,669,965</u>	<u>\$ 29,335,465</u>	<u>\$ 29,504,496</u>
<u>\$ 1,534,396</u>	<u>\$ 4,929,734</u>	<u>\$ 142,028</u>	<u>\$ 3,859,071</u>	<u>\$ 3,947,549</u>	<u>\$ 2,241,261</u>
96.03%	86.87%	99.60%	89.14%	88.14%	92.94%
\$ 5,300,731	\$ 5,543,458	\$ 5,781,286	\$ 5,722,380	\$ 5,751,951	\$ 5,795,851
28.95%	88.93%	2.46%	67.44%	68.63%	38.67%

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112

ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF DISTRICT CONTRIBUTIONS
 Ten Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Actuarially determined contribution	\$ 352,220	\$ 472,641	\$ 587,698	\$ 589,480	\$ 469,645
Contributions in relation to the actuarially determined contribution	<u>(362,635)</u>	<u>(491,300)</u>	<u>(608,369)</u>	<u>(589,455)</u>	<u>(469,646)</u>
Contribution deficiency (excess)	<u>\$ (10,415)</u>	<u>\$ (18,659)</u>	<u>\$ (20,671)</u>	<u>\$ 25</u>	<u>\$ (1)</u>
Covered payroll	\$ 6,148,920	\$ 5,420,200	\$ 5,228,629	\$ 5,157,302	\$ 5,300,731
Contributions as a percentage of covered payroll	5.90%	9.06%	11.64%	11.43%	8.86%
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 624,193	\$ 658,488	\$ 668,374	\$ 652,271	\$ 690,286
Contributions in relation to the actuarially determined contribution	<u>(624,192)</u>	<u>(665,976)</u>	<u>(668,374)</u>	<u>(645,638)</u>	<u>(693,937)</u>
Contribution deficiency (excess)	<u>\$ 1</u>	<u>\$ (7,488)</u>	<u>\$ -</u>	<u>\$ 6,633</u>	<u>\$ (3,651)</u>
Covered payroll	\$ 5,543,458	\$ 5,781,286	\$ 5,722,380	\$ 5,751,951	\$ 5,795,851
Contributions as a percentage of covered payroll	11.26%	11.52%	11.68%	11.22%	11.97%

Notes to Schedule:

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 6 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20 years
Asset valuation method	5-Year Smoothed Market, 20% corridor
Wage growth	2.75%
Inflation	2.25%
Salary increases	2.75% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	MP-2020

Other information:

There were no benefit changes during the year.

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112

TEACHERS' RETIREMENT SYSTEM

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
COLLECTIVE NET PENSION LIABILITY AND SCHEDULE OF DISTRICT CONTRIBUTIONS
Ten Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
District's proportion of the net pension liability	0.0039154205%	0.0038652373%	0.0041489792%	0.0043307051%
District's proportionate share of the net pension liability	\$ 3,327,347	\$ 3,240,628	\$ 3,236,672	\$ 3,733,729
State's proportionate share of the net pension liability	<u>287,151,748</u>	<u>281,103,002</u>	<u>271,267,544</u>	<u>292,445,011</u>
Total net pension liability	<u>\$ 290,479,095</u>	<u>\$ 284,343,630</u>	<u>\$ 274,504,216</u>	<u>\$ 296,178,740</u>
Covered payroll	\$ 40,585,640	\$ 39,549,855	\$ 37,247,016	\$ 36,313,246
District's proportionate share of the net pension liability as a percentage of covered payroll	8.20%	8.19%	8.69%	10.28%
Plan fiduciary net position as a percentage of the total pension liability	43.9%	42.8%	45.1%	37.8%
Contractually required contribution	\$ 261,062	\$ 308,028	\$ 330,427	\$ 278,320
Contributions in relation to the contractually required contribution	<u>(256,752)</u>	<u>(307,473)</u>	<u>(324,385)</u>	<u>(278,514)</u>
Contribution deficiency (excess)	<u>\$ 4,310</u>	<u>\$ 555</u>	<u>\$ 6,042</u>	<u>\$ (194)</u>
Covered payroll	\$ 40,140,890	\$ 40,585,640	\$ 39,549,855	\$ 37,247,016
Contributions as a percentage of covered payroll	0.6396%	0.7576%	0.8202%	0.7477%

Notes to Schedule:

Actuary valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net pension liability is reported.

N/A - Not available

Key Assumptions:

Long-term expected rate of return	7.00%	7.00%	7.00%	7.00%
Municipal bond index	3.65%	3.54%	2.16%	2.21%
Single equivalent discount rate	7.00%	7.00%	7.00%	7.00%
Inflation rate	2.50%	2.50%	2.25%	2.50%
Projected salary increases	3.75% to 8.75%	3.75% to 8.75%	3.50% to 8.50%	4.00% to 9.50%
	varying by service	varying by service	varying by service	varying by service

See Auditors' Report and Notes to Required Supplementary Information

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0.0044663825%	0.0051371907%	0.0010507300%	0.00921978%	0.00440711%	0.0093547000%
\$ 3,622,601	\$ 4,004,175	\$ 8,027,380	\$ 7,277,732	\$ 2,887,103	\$ 5,693,111
<u>257,816,553</u>	<u>274,302,765</u>	<u>275,779,322</u>	<u>297,041,611</u>	<u>241,581,897</u>	<u>220,632,818</u>
<u>\$ 261,439,154</u>	<u>\$ 278,306,940</u>	<u>\$ 283,806,702</u>	<u>\$ 304,319,343</u>	<u>\$ 244,469,000</u>	<u>\$ 226,325,929</u>
\$ 34,875,687	\$ 36,799,959	\$ 37,236,364	\$ 37,390,153	\$ 37,372,407	N/A
10.39%	10.88%	21.56%	19.46%	7.73%	N/A
39.6%	40.0%	39.3%	36.4%	41.5%	43.0%
\$ 211,118	\$ 225,568	\$ 283,026	\$ 418,881	\$ 356,851	\$ 257,839
<u>(211,118)</u>	<u>(310,182)</u>	<u>(322,673)</u>	<u>(477,837)</u>	<u>(356,851)</u>	<u>(257,960)</u>
<u>\$ -</u>	<u>\$ (84,614)</u>	<u>\$ (39,647)</u>	<u>\$ (58,956)</u>	<u>\$ -</u>	<u>\$ (121)</u>
\$ 36,313,246	\$ 34,875,687	\$ 36,799,959	\$ 37,236,364	\$ 37,390,153	\$ 37,372,407
0.5814%	0.8894%	0.8768%	1.2833%	0.9544%	0.6902%
7.00%	7.00%	7.00%	7.00%	7.50%	7.50%
3.50%	3.87%	3.58%	2.85%	3.73%	N/A
7.00%	7.00%	7.00%	6.83%	7.47%	7.50%
2.50%	2.50%	2.50%	2.50%	3.00%	3.00%
4.00% to 9.50%	4.00% to 9.50%	3.25% to 9.25%	3.25% to 9.25%	3.75% to 9.75%	5.75%
varying by service	varying by service	varying by service	varying by service	varying by service	

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
RETIREE'S HEALTH PLAN
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY
AND RELATED RATIOS
Seven Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total OPEB liability				
Service cost	\$ 13,511	\$ 6,304	\$ 9,840	\$ 13,005
Interest	11,113	10,802	5,026	5,751
Differences between expected and actual experience	28,892	-	48,268	-
Changes of assumptions	(2,879)	(690)	(17,680)	8,048
Benefit payments, including refunds of member contributions	<u>(7,249)</u>	<u>(15,617)</u>	<u>(8,130)</u>	<u>(16,788)</u>
Net change in total OPEB liability	43,388	799	37,324	10,016
Total OPEB liability - beginning	<u>272,720</u>	<u>271,921</u>	<u>234,597</u>	<u>224,581</u>
Total OPEB liability - ending	<u>\$ 316,108</u>	<u>\$ 272,720</u>	<u>\$ 271,921</u>	<u>\$ 234,597</u>
Covered-employee payroll	\$ 3,314,502	\$ 4,219,038	\$ 5,228,629	\$ 5,244,902
District's total OPEB liability as a percentage of covered payroll	9.54%	6.46%	5.20%	4.47%
	<u>2020</u>	<u>2019</u>	<u>2018</u>	
Total OPEB liability				
Service cost	\$ 14,591	\$ 13,946	\$ 15,059	
Interest	7,087	7,337	7,179	
Changes of benefit terms	(16,215)	(4,900)	(7,343)	
Differences between expected and actual experience	(40,688)	-	-	
Changes of assumptions	13,279	3,183	1,974	
Benefit payments, including refunds of member contributions	<u>(14,989)</u>	<u>(8,483)</u>	<u>(19,042)</u>	
Net change in total OPEB liability	(36,935)	11,083	(2,173)	
Total OPEB liability - beginning	<u>261,516</u>	<u>250,433</u>	<u>252,606</u>	
Total OPEB liability - ending	<u>\$ 224,581</u>	<u>\$ 261,516</u>	<u>\$ 250,433</u>	
Covered-employee payroll	\$ 4,847,730	\$ 5,470,121	\$ 5,091,337	
District's total OPEB liability as a percentage of covered payroll	4.63%	4.78%	4.92%	

Notes to Schedule:

The District implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available. There are no assets accumulated in a trust that meets the criteria of GASB codification P52.101 to pay related benefits for the OPEB plan.

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
COLLECTIVE NET OPEB LIABILITY AND SCHEDULE OF DISTRICT CONTRIBUTIONS
Seven Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>
District's proportion of the net OPEB liability	0.146606%	0.143310%	0.143393%
District's proportionate share of the net OPEB liability	\$ 10,449,118	\$ 9,809,097	\$ 31,625,902
State's proportionate share of the net OPEB liability	<u>14,130,537</u>	<u>13,344,311</u>	<u>42,880,107</u>
Total net OPEB liability	<u>\$ 24,579,655</u>	<u>\$ 23,153,408</u>	<u>\$ 74,506,009</u>
Covered payroll	\$ 40,585,640	\$ 39,549,855	\$ 37,247,016
District's proportionate share of the net OPEB liability as a percentage of covered payroll	25.75%	24.80%	84.91%
Plan fiduciary net position as a percentage of the total pension liability	6.21%	5.24%	1.40%
Contractually required contribution	\$ 268,944	\$ 271,924	\$ 264,984
Contributions in relation to the contractually required contribution	<u>(268,944)</u>	<u>(271,924)</u>	<u>(264,984)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 40,140,890	\$ 40,585,640	\$ 39,549,855
Contributions as a percentage of covered payroll	0.67%	0.67%	0.67%

Notes to Schedule:

The District implemented GASB 75 in fiscal year 2018. Information for fiscal years prior to 2018 is not applicable.

Actuary valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net OPEB liability is reported.

Key Assumptions:

Long-term expected rate of return	2.75%	2.75%	2.75%
Municipal bond index	3.86%	3.69%	1.92%
Single equivalent discount rate	3.86%	3.69%	1.92%
Inflation rate	2.25%	2.25%	2.50%
Healthcare cost trend rates - initial	Medicare and Non-Medicare - 8.00%	Medicare and Non-Medicare - 8.00%	Medicare and Non-Medicare - 8.00%
Healthcare cost trend rates - ultimate	4.25%	4.25%	4.25%
Mortality	PubT-2010	PubT-2010	RP-2014 Tables

See Auditors' Report and Notes to Required Supplementary Information

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
0.143859%	0.141857%	0.155250%	0.161887%
\$ 38,462,103	\$ 39,262,413	\$ 40,901,840	\$ 42,008,930
<u>52,105,675</u>	<u>53,166,317</u>	<u>54,922,350</u>	<u>55,168,164</u>
<u>\$ 90,567,778</u>	<u>\$ 92,428,730</u>	<u>\$ 95,824,190</u>	<u>\$ 97,177,094</u>
\$ 36,313,246	\$ 34,875,687	\$ 36,799,959	\$ 37,236,364
105.92%	112.58%	111.15%	112.82%
0.70%	0.25%	-0.07%	-0.17%
\$ 342,673	\$ 334,082	\$ 320,856	\$ 323,840
<u>(342,673)</u>	<u>(334,082)</u>	<u>(320,856)</u>	<u>(323,842)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2)</u>
\$ 37,247,016	\$ 36,313,246	\$ 34,875,687	\$ 36,799,959
0.92%	0.92%	0.92%	0.88%
0.00%	0.00%	0.00%	0.00%
2.45%	3.13%	3.62%	3.56%
2.45%	3.13%	3.62%	3.56%
2.50%	2.50%	2.75%	2.75%
Medicare and Non-Medicare - 8.25%	Medicare - 9.00% Non-Medicare - 8.00%	Medicare - 9.00% Non-Medicare - 8.00%	Medicare - 9.00% Non-Medicare - 8.00%
4.25%	4.50%	4.50%	4.50%
RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 65,116,700	\$ 65,260,202	\$ 143,502	\$ 64,407,576
Special education levy	758,600	760,406	1,806	717,881
Investment income (loss)	1,176,978	3,829,673	2,652,695	1,598,061
Unrealized gain/(loss) on investments	-	480,704	480,704	349,888
Sales to pupils - lunch	15,000	191,679	176,679	151,186
Other food service	-	20,132	20,132	24,799
Student activities	-	146,989	146,989	126,883
Refund of prior years' expenditures	15,000	57,947	42,947	13,006
Proceeds from vendor contracts	50,000	45,339	(4,661)	51,068
Other local fees	545,610	525,826	(19,784)	620,915
Other	<u>65,000</u>	<u>144,086</u>	<u>79,086</u>	<u>32,597</u>
Total local sources	<u>67,742,888</u>	<u>71,462,983</u>	<u>3,720,095</u>	<u>68,093,860</u>
State sources				
Evidence based funding	3,373,348	3,376,554	3,206	3,373,338
Special education - private facility tuition	300,000	222,995	(77,005)	235,377
Special education - orphanage - individual	33,794	89,093	55,299	33,794
State free lunch & breakfast	5,447	5,349	(98)	2,052
Early childhood - block grant	-	838,945	838,945	-
Other restricted revenue from state sources	-	3,121	3,121	6,156
On behalf payment to TRS from the state	<u>30,000,000</u>	<u>18,763,693</u>	<u>(11,236,307)</u>	<u>19,909,405</u>
Total state sources	<u>33,712,589</u>	<u>23,299,750</u>	<u>(10,412,839)</u>	<u>23,560,122</u>
Federal sources				
Federal impact aid	445,000	523,014	78,014	391,343
National school lunch program	187,747	319,302	131,555	377,697
Special milk program	3,953	8,295	4,342	8,623
School breakfast program	30,000	42,409	12,409	36,638
Food service - other	-	45,744	45,744	64,351
Title I - Low income	283,452	381,799	98,347	320,857
Title IV - Safe & drug free schools - formula	-	10,069	10,069	-
Federal - special education - preschool flow-through	35,000	39,200	4,200	41,064
Federal - special education - IDEA - flow-through/low incident	929,127	1,122,106	192,979	1,002,994
Federal - special education - IDEA - room & board	-	212,657	212,657	255,438
Emergency immigrant assistance	-	1,100	1,100	12,000
Title III - English language acquisition	50,862	127,686	76,824	6,172
Title II - Teacher quality	88,045	105,978	17,933	110,865
Medicaid matching funds - administrative outreach	25,000	57,940	32,940	55,405
Medicaid matching funds - fee-for-service program	90,000	314,368	224,368	124,234
Other restricted revenue from federal sources	<u>140,000</u>	<u>337,941</u>	<u>197,941</u>	<u>939,555</u>
Total federal sources	<u>2,308,186</u>	<u>3,649,608</u>	<u>1,341,422</u>	<u>3,747,236</u>
Total revenues	<u>103,763,663</u>	<u>98,412,341</u>	<u>(5,351,322)</u>	<u>95,401,218</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Expenditures				
Instruction				
Regular programs				
Salaries	\$ 23,645,747	\$ 21,021,350	\$ 2,624,397	\$ 22,602,109
Employee benefits	3,800,983	3,509,107	291,876	3,615,858
On-behalf payments to TRS from the state	30,000,000	18,763,693	11,236,307	19,909,405
Purchased services	637,600	454,320	183,280	490,424
Supplies and materials	504,360	437,507	66,853	506,240
Capital outlay	<u>114,600</u>	<u>145,846</u>	<u>(31,246)</u>	<u>38,967</u>
Total	<u>58,703,290</u>	<u>44,331,823</u>	<u>14,371,467</u>	<u>47,163,003</u>
Pre-K programs				
Salaries	594,178	550,515	43,663	603,927
Employee benefits	111,357	121,920	(10,563)	83,811
Purchased services	9,500	6,950	2,550	-
Supplies and materials	<u>58,600</u>	<u>94,600</u>	<u>(36,000)</u>	<u>43,231</u>
Total	<u>773,635</u>	<u>773,985</u>	<u>(350)</u>	<u>730,969</u>
Special education programs				
Salaries	5,340,035	5,596,019	(255,984)	5,306,396
Employee benefits	866,308	947,607	(81,299)	748,862
Purchased services	242,500	2,011,263	(1,768,763)	355,131
Supplies and materials	100,000	114,703	(14,703)	38,755
Capital outlay	10,000	4,304	5,696	20,723
Other objects	<u>500</u>	<u>3,579</u>	<u>(3,079)</u>	<u>320</u>
Total	<u>6,559,343</u>	<u>8,677,475</u>	<u>(2,118,132)</u>	<u>6,470,187</u>
Special education programs Pre-K				
Salaries	591,576	579,336	12,240	522,563
Employee benefits	93,291	125,532	(32,241)	84,553
Purchased services	<u>-</u>	<u>31,020</u>	<u>(31,020)</u>	<u>-</u>
Total	<u>684,867</u>	<u>735,888</u>	<u>(51,021)</u>	<u>607,116</u>
Remedial and supplemental programs K - 12				
Salaries	1,138,069	1,363,087	(225,018)	1,247,239
Employee benefits	<u>187,300</u>	<u>176,873</u>	<u>10,427</u>	<u>178,462</u>
Total	<u>1,325,369</u>	<u>1,539,960</u>	<u>(214,591)</u>	<u>1,425,701</u>
Remedial and supplemental programs Pre - K				
Salaries	-	4,705	(4,705)	3,050
Employee benefits	<u>-</u>	<u>8</u>	<u>(8)</u>	<u>6</u>
Total	<u>-</u>	<u>4,713</u>	<u>(4,713)</u>	<u>3,056</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Summer school programs				
Salaries	\$ 126,027	\$ 121,578	\$ 4,449	\$ 149,231
Employee benefits	<u>19,075</u>	<u>20,288</u>	<u>(1,213)</u>	<u>25,585</u>
Total	<u>145,102</u>	<u>141,866</u>	<u>3,236</u>	<u>174,816</u>
Gifted programs				
Salaries	698,715	684,157	14,558	694,551
Employee benefits	<u>119,396</u>	<u>117,908</u>	<u>1,488</u>	<u>104,785</u>
Total	<u>818,111</u>	<u>802,065</u>	<u>16,046</u>	<u>799,336</u>
Bilingual programs				
Salaries	3,183,513	3,437,736	(254,223)	2,936,450
Employee benefits	545,660	582,790	(37,130)	492,675
Purchased services	<u>-</u>	<u>31,063</u>	<u>(31,063)</u>	<u>-</u>
Total	<u>3,729,173</u>	<u>4,051,589</u>	<u>(322,416)</u>	<u>3,429,125</u>
Special education programs K -12 - private tuition				
Other objects	<u>1,664,831</u>	<u>1,460,378</u>	<u>204,453</u>	<u>1,410,584</u>
Total	<u>1,664,831</u>	<u>1,460,378</u>	<u>204,453</u>	<u>1,410,584</u>
Student activities				
Other objects	<u>-</u>	<u>125,572</u>	<u>(125,572)</u>	<u>119,617</u>
Total	<u>-</u>	<u>125,572</u>	<u>(125,572)</u>	<u>119,617</u>
Total instruction	<u>74,403,721</u>	<u>62,645,314</u>	<u>11,758,407</u>	<u>62,333,510</u>
Support services				
Pupils				
Attendance and social work services				
Purchased services	-	420,200	(420,200)	-
Supplies and materials	<u>124,127</u>	<u>-</u>	<u>124,127</u>	<u>78,360</u>
Total	<u>124,127</u>	<u>420,200</u>	<u>(296,073)</u>	<u>78,360</u>
Guidance services				
Salaries	1,447,106	1,696,473	(249,367)	1,435,963
Employee benefits	<u>238,781</u>	<u>283,871</u>	<u>(45,090)</u>	<u>218,654</u>
Total	<u>1,685,887</u>	<u>1,980,344</u>	<u>(294,457)</u>	<u>1,654,617</u>
Health services				
Salaries	511,133	510,738	395	485,515
Employee benefits	78,475	58,727	19,748	70,400
Purchased services	38,000	34,765	3,235	43,374
Supplies and materials	3,000	5,527	(2,527)	7,442
Capital outlay	<u>5,000</u>	<u>7,009</u>	<u>(2,009)</u>	<u>5,640</u>
Total	<u>635,608</u>	<u>616,766</u>	<u>18,842</u>	<u>612,371</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Psychological services				
Salaries	\$ 814,775	\$ 689,407	\$ 125,368	\$ 761,077
Employee benefits	136,699	104,580	32,119	121,612
Purchased services	40,000	89,984	(49,984)	40,700
Supplies and materials	<u>12,000</u>	<u>5,667</u>	<u>6,333</u>	<u>13,240</u>
Total	<u>1,003,474</u>	<u>889,638</u>	<u>113,836</u>	<u>936,629</u>
Speech pathology and audiology services				
Salaries	1,613,202	1,472,940	140,262	1,359,228
Employee benefits	265,718	246,716	19,002	238,896
Purchased services	2,000	2,400	(400)	2,050
Supplies and materials	<u>3,000</u>	<u>220</u>	<u>2,780</u>	<u>816</u>
Total	<u>1,883,920</u>	<u>1,722,276</u>	<u>161,644</u>	<u>1,600,990</u>
Other support services - pupils				
Salaries	350,600	404,814	(54,214)	338,744
Employee benefits	94,423	99,703	(5,280)	105,408
Purchased services	240,000	236,236	3,764	264,559
Supplies and materials	<u>23,500</u>	<u>29,142</u>	<u>(5,642)</u>	<u>80,332</u>
Total	<u>708,523</u>	<u>769,895</u>	<u>(61,372)</u>	<u>789,043</u>
Total pupils	<u>6,041,539</u>	<u>6,399,119</u>	<u>(357,580)</u>	<u>5,672,010</u>
Instructional staff				
Improvement of instructional services				
Salaries	554,318	504,475	49,843	454,634
Employee benefits	179,555	315,872	(136,317)	310,031
Purchased services	1,052,133	888,366	163,767	1,170,443
Supplies and materials	2,756,096	2,395,536	360,560	869,505
Other objects	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total	<u>4,547,102</u>	<u>4,104,249</u>	<u>442,853</u>	<u>2,804,613</u>
Educational media services				
Salaries	1,473,102	1,574,270	(101,168)	1,388,349
Employee benefits	241,873	273,270	(31,397)	212,822
Purchased services	1,670,500	1,422,257	248,243	1,789,435
Supplies and materials	391,000	374,551	16,449	380,960
Capital outlay	4,402,500	5,207,899	(805,399)	2,012,915
Other objects	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>2,215</u>
Total	<u>8,181,475</u>	<u>8,852,247</u>	<u>(670,772)</u>	<u>5,786,696</u>
Assessment and testing				
Purchased services	<u>79,000</u>	<u>-</u>	<u>79,000</u>	<u>-</u>
Total	<u>79,000</u>	<u>-</u>	<u>79,000</u>	<u>-</u>
Total instructional staff	<u>12,807,577</u>	<u>12,956,496</u>	<u>(148,919)</u>	<u>8,591,309</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
General administration				
Board of education services				
Employee benefits	\$ 8,598	\$ 8,598	\$ -	\$ 8,598
Purchased services	900,000	1,032,989	(132,989)	714,377
Supplies and materials	8,000	1,420	6,580	863
Other objects	<u>30,000</u>	<u>37,265</u>	<u>(7,265)</u>	<u>16,786</u>
Total	<u>946,598</u>	<u>1,080,272</u>	<u>(133,674)</u>	<u>740,624</u>
Executive administration services				
Salaries	464,836	492,066	(27,230)	471,738
Employee benefits	165,813	190,112	(24,299)	234,213
Purchased services	8,000	11,776	(3,776)	7,457
Supplies and materials	1,500	322	1,178	608
Other objects	<u>15,000</u>	<u>14,951</u>	<u>49</u>	<u>14,760</u>
Total	<u>655,149</u>	<u>709,227</u>	<u>(54,078)</u>	<u>728,776</u>
Tort immunity services				
Purchased services	<u>544,444</u>	<u>546,244</u>	<u>(1,800)</u>	<u>570,770</u>
Total	<u>544,444</u>	<u>546,244</u>	<u>(1,800)</u>	<u>570,770</u>
Total general administration	<u>2,146,191</u>	<u>2,335,743</u>	<u>(189,552)</u>	<u>2,040,170</u>
School administration				
Office of the principal services				
Salaries	2,779,083	3,002,405	(223,322)	2,698,239
Employee benefits	642,695	774,437	(131,742)	551,194
Purchased services	<u>19,300</u>	<u>9,065</u>	<u>10,235</u>	<u>9,175</u>
Total	<u>3,441,078</u>	<u>3,785,907</u>	<u>(344,829)</u>	<u>3,258,608</u>
Total school administration	<u>3,441,078</u>	<u>3,785,907</u>	<u>(344,829)</u>	<u>3,258,608</u>
Business				
Direction of business support services				
Salaries	626,120	542,030	84,090	538,334
Employee benefits	<u>108,969</u>	<u>125,512</u>	<u>(16,543)</u>	<u>85,329</u>
Total	<u>735,089</u>	<u>667,542</u>	<u>67,547</u>	<u>623,663</u>
Fiscal services				
Salaries	162,036	243,723	(81,687)	144,819
Employee benefits	35,468	47,639	(12,171)	40,715
Purchased services	140,500	136,317	4,183	177,719
Supplies and materials	5,000	6,504	(1,504)	7,733
Capital outlay	-	26,991	(26,991)	-
Other objects	<u>54,500</u>	<u>71,099</u>	<u>(16,599)</u>	<u>46,863</u>
Total	<u>397,504</u>	<u>532,273</u>	<u>(134,769)</u>	<u>417,849</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Operation and maintenance of plant services				
Purchased services	\$ 10,000	\$ 266	\$ 9,734	\$ -
Total	<u>10,000</u>	<u>266</u>	<u>9,734</u>	<u>-</u>
Food services				
Purchased services	935,825	586,971	348,854	578,913
Supplies and materials	-	47,177	(47,177)	64,589
Capital outlay	-	-	-	16,698
Other objects	-	180	(180)	125
Total	<u>935,825</u>	<u>634,328</u>	<u>301,497</u>	<u>660,325</u>
Internal services				
Supplies and materials	5,000	245	4,755	4,775
Total	<u>5,000</u>	<u>245</u>	<u>4,755</u>	<u>4,775</u>
Total business	<u>2,083,418</u>	<u>1,834,654</u>	<u>248,764</u>	<u>1,706,612</u>
Central				
Direction of central support services				
Employee benefits	5	-	5	686
Total	<u>5</u>	<u>-</u>	<u>5</u>	<u>686</u>
Information services				
Salaries	96,444	104,500	(8,056)	69,491
Employee benefits	21,633	21,826	(193)	20,081
Purchased services	170,500	21,182	149,318	143,257
Supplies and materials	12,000	47,526	(35,526)	16,093
Capital outlay	5,000	-	5,000	3,648
Other objects	4,000	16,430	(12,430)	1,070
Total	<u>309,577</u>	<u>211,464</u>	<u>98,113</u>	<u>253,640</u>
Staff services				
Salaries	559,428	583,984	(24,556)	543,773
Employee benefits	125,624	170,487	(44,863)	112,081
Purchased services	164,000	115,498	48,502	117,238
Supplies and materials	50,000	46,458	3,542	53,863
Other objects	1,000	651	349	781
Total	<u>900,052</u>	<u>917,078</u>	<u>(17,026)</u>	<u>827,736</u>
Total central	<u>1,209,634</u>	<u>1,128,542</u>	<u>81,092</u>	<u>1,082,062</u>
Other supporting services				
Salaries	-	3,367	(3,367)	1,133
Employee benefits	-	42	(42)	14
Supplies and materials	-	12,759	(12,759)	638
Total	<u>-</u>	<u>16,168</u>	<u>(16,168)</u>	<u>1,785</u>
Total support services	<u>27,729,437</u>	<u>28,456,629</u>	<u>(727,192)</u>	<u>22,352,556</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Community services				
Salaries	\$ -	\$ -	\$ -	\$ 12,436
Employee benefits	-	-	-	8,142
Supplies and materials	<u>-</u>	<u>2,585</u>	<u>(2,585)</u>	<u>2,746</u>
Total community services	<u>-</u>	<u>2,585</u>	<u>(2,585)</u>	<u>23,324</u>
Payments to other districts and governmental units				
Payments for special education programs				
Purchased services	<u>335,000</u>	<u>315,611</u>	<u>19,389</u>	<u>389,269</u>
Total	<u>335,000</u>	<u>315,611</u>	<u>19,389</u>	<u>389,269</u>
Payments for special education programs - tuition				
Other objects	<u>1,128,939</u>	<u>1,596,003</u>	<u>(467,064)</u>	<u>1,464,229</u>
Total	<u>1,128,939</u>	<u>1,596,003</u>	<u>(467,064)</u>	<u>1,464,229</u>
Total payments to other districts and governmental units	<u>1,463,939</u>	<u>1,911,614</u>	<u>(447,675)</u>	<u>1,853,498</u>
Total expenditures	<u>103,597,097</u>	<u>93,016,142</u>	<u>10,580,955</u>	<u>86,562,888</u>
Excess (deficiency) of revenues over expenditures	<u>166,566</u>	<u>5,396,199</u>	<u>5,229,633</u>	<u>8,838,330</u>
Other financing sources (uses)				
Installment contract issuance	-	3,831,477	3,831,477	805,816
Transfer to operations and maintenance fund	(2,500,000)	(2,500,000)	-	(6,000,000)
Transfer for principal on leases	-	(1,313,293)	(1,313,293)	(332,183)
Transfer for interest on leases	<u>-</u>	<u>(49,211)</u>	<u>(49,211)</u>	<u>(33,572)</u>
Total other financing sources (uses)	<u>(2,500,000)</u>	<u>(31,027)</u>	<u>2,468,973</u>	<u>(5,559,939)</u>
Net change in fund balance	<u>\$ (2,333,434)</u>	5,365,172	<u>\$ 7,698,606</u>	3,278,391
Fund balance, beginning of year		<u>45,976,795</u>		<u>42,698,404</u>
Fund balance, end of year		<u>\$ 51,341,967</u>		<u>\$ 45,976,795</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
OPERATIONS AND MAINTENANCE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 12,479,000	\$ 12,506,604	\$ 27,604	\$ 12,387,230
Corporate personal property replacement taxes	163,118	138,072	(25,046)	229,135
Investment income	110,401	297,136	186,735	186,210
Rentals	50,000	11,144	(38,856)	65,349
Impact fees from municipal or county governments	150,000	110,900	(39,100)	169,975
Refund of prior years' expenditures	-	50,320	50,320	-
Other	<u>120,000</u>	<u>236,078</u>	<u>116,078</u>	<u>107,674</u>
Total local sources	<u>13,072,519</u>	<u>13,350,254</u>	<u>277,735</u>	<u>13,145,573</u>
State sources				
School infrastructure - maintenance projects	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Total state sources	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Total revenues	<u>13,072,519</u>	<u>13,400,254</u>	<u>327,735</u>	<u>13,195,573</u>
Expenditures				
Support services				
Business				
Operation and maintenance of plant services				
Salaries	1,329,104	1,424,772	(95,668)	1,279,395
Employee benefits	210,292	238,995	(28,703)	183,439
Purchased services	4,984,300	3,777,977	1,206,323	4,411,719
Supplies and materials	1,240,000	1,503,747	(263,747)	1,410,800
Capital outlay	<u>7,010,000</u>	<u>4,213,863</u>	<u>2,796,137</u>	<u>4,089,222</u>
Total	<u>14,773,696</u>	<u>11,159,354</u>	<u>3,614,342</u>	<u>11,374,575</u>
Total business	<u>14,773,696</u>	<u>11,159,354</u>	<u>3,614,342</u>	<u>11,374,575</u>
Total support services	<u>14,773,696</u>	<u>11,159,354</u>	<u>3,614,342</u>	<u>11,374,575</u>
Total expenditures	<u>14,773,696</u>	<u>11,159,354</u>	<u>3,614,342</u>	<u>11,374,575</u>
Excess (deficiency) of revenues over expenditures	<u>(1,701,177)</u>	<u>2,240,900</u>	<u>3,942,077</u>	<u>1,820,998</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
OPERATIONS AND MAINTENANCE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2024
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Other financing sources (uses)				
Transfer from general fund (educational accounts)	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 6,000,000
Lease issuance	-	399,375	399,375	1,541,263
Transfer for principal on leases	-	(344,119)	(344,119)	(480,342)
Transfer for interest on leases	-	(90,387)	(90,387)	(55,024)
Transfer to pay principal on revenue bonds	(2,095,000)	(2,095,000)	-	(1,995,000)
Transfer to pay interest on revenue bonds	(1,772,138)	(1,772,138)	-	(1,871,888)
Transfer to capital projects fund	-	-	-	(6,000,000)
Total other financing sources (uses)	<u>(1,367,138)</u>	<u>(1,402,269)</u>	<u>(35,131)</u>	<u>(2,860,991)</u>
Net change in fund balance	<u>\$ (3,068,315)</u>	838,631	<u>\$ 3,906,946</u>	(1,039,993)
Fund balance, beginning of year		<u>3,771,458</u>		<u>4,811,451</u>
Fund balance, end of year		<u>\$ 4,610,089</u>		<u>\$ 3,771,458</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
TRANSPORTATION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 3,494,100	\$ 3,501,881	\$ 7,781	\$ -
Corporate personal property replacement taxes	260,988	220,916	(40,072)	366,615
Regular transportation fees from pupils or parents	14,000	33,342	19,342	25,246
Investment income	<u>61,548</u>	<u>189,823</u>	<u>128,275</u>	<u>97,385</u>
Total local sources	<u>3,830,636</u>	<u>3,945,962</u>	<u>115,326</u>	<u>489,246</u>
State sources				
Transportation - regular/vocational	861,833	984,648	122,815	735,087
Transportation - special education	<u>710,287</u>	<u>618,358</u>	<u>(91,929)</u>	<u>553,340</u>
Total state sources	<u>1,572,120</u>	<u>1,603,006</u>	<u>30,886</u>	<u>1,288,427</u>
Total revenues	<u>5,402,756</u>	<u>5,548,968</u>	<u>146,212</u>	<u>1,777,673</u>
Expenditures				
Support Services				
Business				
Pupil transportation services				
Salaries	89,958	91,958	(2,000)	86,498
Employee benefits	17,806	19,207	(1,401)	16,423
Purchased services	5,417,598	5,766,022	(348,424)	5,114,442
Supplies and materials	<u>5,000</u>	<u>4,871</u>	<u>129</u>	<u>4,818</u>
Total	<u>5,530,362</u>	<u>5,882,058</u>	<u>(351,696)</u>	<u>5,222,181</u>
Total business	<u>5,530,362</u>	<u>5,882,058</u>	<u>(351,696)</u>	<u>5,222,181</u>
Total support services	<u>5,530,362</u>	<u>5,882,058</u>	<u>(351,696)</u>	<u>5,222,181</u>
Total expenditures	<u>5,530,362</u>	<u>5,882,058</u>	<u>(351,696)</u>	<u>5,222,181</u>
Net change in fund balance	<u>\$ (127,606)</u>	(333,090)	<u>\$ (205,484)</u>	(3,444,508)
Fund balance, beginning of year		<u>1,905,200</u>		<u>5,349,708</u>
Fund balance, end of year		<u>\$ 1,572,110</u>		<u>\$ 1,905,200</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2024
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
Corporate personal property replacement taxes	\$ 1,207,072	\$ 1,021,734	\$ (185,338)	\$ 1,695,596
Investment income	<u>86,472</u>	<u>178,843</u>	<u>92,371</u>	<u>89,060</u>
Total local sources	<u>1,293,544</u>	<u>1,200,577</u>	<u>(92,967)</u>	<u>1,784,656</u>
Federal sources				
Other restricted revenue from federal sources	-	-	-	8,977
Total federal sources	-	-	-	8,977
Total revenues	<u>1,293,544</u>	<u>1,200,577</u>	<u>(92,967)</u>	<u>1,793,633</u>
Expenditures				
Instruction				
Regular programs	360,282	317,556	42,726	348,659
Pre-K programs	34,134	24,022	10,112	31,268
Special education programs	242,695	251,766	(9,071)	216,484
Special education programs Pre-K	26,752	20,287	6,465	24,781
Remedial and supplemental programs K-12	17,426	19,133	(1,707)	16,956
Remedial and supplemental programs Pre-K	312	319	(7)	187
Summer school programs	3,506	2,402	1,104	3,236
Gifted programs	11,338	9,420	1,918	9,834
Bilingual programs	<u>60,023</u>	<u>68,894</u>	<u>(8,871)</u>	<u>57,129</u>
Total instruction	<u>756,468</u>	<u>713,799</u>	<u>42,669</u>	<u>708,534</u>
Support services				
Pupils				
Guidance services	21,335	23,267	(1,932)	19,674
Health services	80,003	56,165	23,838	74,390
Psychological services	10,688	9,597	1,091	10,652
Speech pathology and audiology services	19,860	20,979	(1,119)	19,141
Other support services - pupils	<u>5,400</u>	<u>12,861</u>	<u>(7,461)</u>	<u>5,406</u>
Total pupils	<u>137,286</u>	<u>122,869</u>	<u>14,417</u>	<u>129,263</u>
Instructional staff				
Improvement of instructional staff	15,980	14,976	1,004	14,864
Educational media services	<u>109,015</u>	<u>116,095</u>	<u>(7,080)</u>	<u>100,542</u>
Total instructional staff	<u>124,995</u>	<u>131,071</u>	<u>(6,076)</u>	<u>115,406</u>
General administration				
Executive administration services	<u>24,332</u>	<u>23,232</u>	<u>1,100</u>	<u>23,773</u>
Total general administration	<u>24,332</u>	<u>23,232</u>	<u>1,100</u>	<u>23,773</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2024
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
School administration				
Office of the principal services	\$ 125,561	\$ 128,462	\$ (2,901)	\$ 111,664
Total school administration	<u>125,561</u>	<u>128,462</u>	<u>(2,901)</u>	<u>111,664</u>
Business				
Direction of business support services	56,755	52,038	4,717	52,445
Fiscal services	24,451	33,379	(8,928)	22,331
Operations and maintenance of plant services	206,655	191,534	15,121	187,243
Pupil transportation services	<u>14,046</u>	<u>13,331</u>	<u>715</u>	<u>13,581</u>
Total business	<u>301,907</u>	<u>290,282</u>	<u>11,625</u>	<u>275,600</u>
Central				
Information services	12,185	15,099	(2,914)	11,784
Staff services	<u>39,668</u>	<u>40,277</u>	<u>(609)</u>	<u>34,915</u>
Total central	<u>51,853</u>	<u>55,376</u>	<u>(3,523)</u>	<u>46,699</u>
Other supporting services				
Total support services	<u>20</u>	<u>48</u>	<u>(28)</u>	<u>16</u>
Community services				
Total expenditures	<u>119</u>	<u>-</u>	<u>119</u>	<u>1,984</u>
Total expenditures	<u>1,522,541</u>	<u>1,465,139</u>	<u>57,402</u>	<u>1,412,939</u>
Net change in fund balance	<u>\$ (228,997)</u>	(264,562)	<u>\$ (35,565)</u>	380,694
Fund balance, beginning of year		<u>4,077,124</u>		<u>3,696,430</u>
Fund balance, end of year		<u>\$ 3,812,562</u>		<u>\$ 4,077,124</u>

See Auditors' Report and Notes to Required Supplementary Information

NORTH SHORE SCHOOL DISTRICT 112
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Data

The budgeted amounts for the Governmental Funds are adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

The Board of Education follows these procedures in establishing the budgetary data reflected in the general purpose financial statements:

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to September 30, the budget is legally adopted through passage of an resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
6. All budget appropriations lapse at the end of the fiscal year.

The budget amounts shown in the financial statements are as originally adopted because there were no amendments during the past fiscal year.

NORTH SHORE SCHOOL DISTRICT 112
DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 8,227,846	\$ 8,171,745	\$ (56,101)	\$ -
Investment income	<u>2,585</u>	<u>181,338</u>	<u>178,753</u>	<u>42,786</u>
Total local sources	<u>8,230,431</u>	<u>8,353,083</u>	<u>122,652</u>	<u>42,786</u>
Total revenues	<u>8,230,431</u>	<u>8,353,083</u>	<u>122,652</u>	<u>42,786</u>
Expenditures				
Debt services				
Payments on long term debt				
Interest on long term debt	1,966,888	5,228,099	(3,261,211)	1,960,484
Principal payments on long term debt	<u>1,900,000</u>	<u>8,582,412</u>	<u>(6,682,412)</u>	<u>2,807,525</u>
Total	<u>3,866,888</u>	<u>13,810,511</u>	<u>(9,943,623)</u>	<u>4,768,009</u>
Other debt service				
Purchased services	-	950	(950)	832,902
Other objects	<u>12,094,984</u>	<u>-</u>	<u>12,094,984</u>	<u>-</u>
Total	<u>12,094,984</u>	<u>950</u>	<u>12,094,034</u>	<u>832,902</u>
Total debt services	<u>15,961,872</u>	<u>13,811,461</u>	<u>2,150,411</u>	<u>5,600,911</u>
Total expenditures	<u>15,961,872</u>	<u>13,811,461</u>	<u>2,150,411</u>	<u>5,600,911</u>
Excess (deficiency) of revenues over expenditures	<u>(7,731,441)</u>	<u>(5,458,378)</u>	<u>2,273,063</u>	<u>(5,558,125)</u>
Other financing sources (uses)				
Principal on bonds sold	-	-	-	832,427
Transfer for principal on leases	-	1,657,412	1,657,412	812,525
Transfer for interest on leases	-	139,598	139,598	88,596
Transfer to pay principal on revenue bonds	2,095,000	2,095,000	-	1,995,000
Transfer to pay interest on revenue bonds	<u>1,772,138</u>	<u>1,772,138</u>	<u>-</u>	<u>1,871,888</u>
Total other financing sources (uses)	<u>3,867,138</u>	<u>5,664,148</u>	<u>1,797,010</u>	<u>5,600,436</u>
Net change in fund balance	<u>\$ (3,864,303)</u>	205,770	<u>\$ 4,070,073</u>	42,311
Fund balance, beginning of year		<u>120,168</u>		<u>77,857</u>
Fund balance, end of year		<u>\$ 325,938</u>		<u>\$ 120,168</u>

NORTH SHORE SCHOOL DISTRICT 112

CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
Investment income	\$ 1,853,958	\$ 2,793,830	\$ 939,872	\$ 394,989
Unrealized gain/(loss) on investments	<u>-</u>	<u>34,559</u>	<u>34,559</u>	<u>184,933</u>
Total local sources	<u>1,853,958</u>	<u>2,828,389</u>	<u>974,431</u>	<u>579,922</u>
Total revenues	<u>1,853,958</u>	<u>2,828,389</u>	<u>974,431</u>	<u>579,922</u>
Expenditures				
Support services				
Business				
Facilities acquisition and construction service				
Purchased services	-	800	(800)	295,796
Capital outlay	<u>48,996,000</u>	<u>40,228,580</u>	<u>8,767,420</u>	<u>18,960,657</u>
Total	<u>48,996,000</u>	<u>40,229,380</u>	<u>8,766,620</u>	<u>19,256,453</u>
Total business	<u>48,996,000</u>	<u>40,229,380</u>	<u>8,766,620</u>	<u>19,256,453</u>
Total support services	<u>48,996,000</u>	<u>40,229,380</u>	<u>8,766,620</u>	<u>19,256,453</u>
Total expenditures	<u>48,996,000</u>	<u>40,229,380</u>	<u>8,766,620</u>	<u>19,256,453</u>
Excess (deficiency) of revenues over expenditures	<u>(47,142,042)</u>	<u>(37,400,991)</u>	<u>9,741,051</u>	<u>(18,676,531)</u>
Other financing sources (uses)				
Principal on bonds sold	-	-	-	53,212,573
Premium on bonds sold	-	-	-	3,133,729
Proceeds from sale of fixed asset	-	1,904,593	1,904,593	-
Transfer from operations and maintenance fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,000,000</u>
Total other financing sources (uses)	<u>-</u>	<u>1,904,593</u>	<u>1,904,593</u>	<u>62,346,302</u>
Net change in fund balance	<u>\$ (47,142,042)</u>	<u>(35,496,398)</u>	<u>\$ 11,645,644</u>	<u>43,669,771</u>
Fund balance, beginning of year		<u>54,088,200</u>		<u>10,418,429</u>
Fund balance, end of year		<u>\$ 18,591,802</u>		<u>\$ 54,088,200</u>

NORTH SHORE SCHOOL DISTRICT 112

GENERAL FUND

COMBINING BALANCE SHEET

AS OF JUNE 30, 2024

	EDUCATIONAL ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Assets			
Cash and investments	\$ 90,001,829	\$ 3,683,713	\$ 93,685,542
Student activity cash	228,768	-	228,768
Receivables:			
Interest	547,366	-	547,366
Property taxes	35,412,612	106,134	35,518,746
Intergovernmental	1,121,335	-	1,121,335
Accounts	7,684	-	7,684
Prepaid items	<u>47,699</u>	<u>-</u>	<u>47,699</u>
Total assets	<u>\$ 127,367,293</u>	<u>\$ 3,789,847</u>	<u>\$ 131,157,140</u>
Liabilities, deferred inflows of resources, and fund balance			
Liabilities			
Accounts payable	\$ 2,404,790	\$ -	\$ 2,404,790
Salaries and wages payable	3,590,534	-	3,590,534
Other current liabilities	4,995	-	4,995
Payroll deductions payable	2,292,233	-	2,292,233
Unearned student fees	<u>328,889</u>	<u>-</u>	<u>328,889</u>
Total liabilities	<u>8,621,441</u>	<u>-</u>	<u>8,621,441</u>
Deferred inflows of resources			
Property taxes levied for a future period	70,740,174	212,014	70,952,188
Unavailable interest receivable	<u>241,544</u>	<u>-</u>	<u>241,544</u>
Total deferred inflows of resources	<u>70,981,718</u>	<u>212,014</u>	<u>71,193,732</u>
Fund balance			
Nonspendable	47,699	-	47,699
Assigned	228,768	-	228,768
Unassigned	<u>47,487,667</u>	<u>3,577,833</u>	<u>51,065,500</u>
Total fund balance	<u>47,764,134</u>	<u>3,577,833</u>	<u>51,341,967</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 127,367,293</u>	<u>\$ 3,789,847</u>	<u>\$ 131,157,140</u>

NORTH SHORE SCHOOL DISTRICT 112

GENERAL FUND

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2024

	EDUCATIONAL ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Revenues			
Property taxes	\$ 65,820,495	\$ 200,113	\$ 66,020,608
State aid	23,299,750	-	23,299,750
Federal aid	3,649,608	-	3,649,608
Investment income	3,672,983	156,690	3,829,673
Unrealized gain/(loss) on investments	480,704	-	480,704
Student activities	146,989	-	146,989
Other	<u>985,009</u>	<u>-</u>	<u>985,009</u>
Total revenues	<u>98,055,538</u>	<u>356,803</u>	<u>98,412,341</u>
Expenditures			
Current:			
Instruction:			
Regular programs	25,422,284	-	25,422,284
Special programs	12,409,397	-	12,409,397
Other instructional programs	5,774,218	-	5,774,218
Student activities	125,572	-	125,572
State retirement contributions	18,763,693	-	18,763,693
Support Services:			
Pupils	6,392,110	-	6,392,110
Instructional staff	7,748,597	-	7,748,597
General administration	2,335,743	-	2,335,743
School administration	3,785,907	-	3,785,907
Business	1,807,397	-	1,807,397
Operations and maintenance	266	-	266
Central	1,128,542	-	1,128,542
Other supporting services	16,168	-	16,168
Community services	2,585	-	2,585
Payments to other districts and gov't units	1,911,614	-	1,911,614
Capital outlay	<u>5,392,049</u>	<u>-</u>	<u>5,392,049</u>
Total expenditures	<u>93,016,142</u>	<u>-</u>	<u>93,016,142</u>
Excess (deficiency) of revenues over expenditures	<u>5,039,396</u>	<u>356,803</u>	<u>5,396,199</u>
Other financing sources (uses)			
Transfers (out)	(3,862,504)	-	(3,862,504)
Installment contract issuance	<u>3,831,477</u>	<u>-</u>	<u>3,831,477</u>
Total other financing sources (uses)	<u>(31,027)</u>	<u>-</u>	<u>(31,027)</u>
Net change in fund balance	5,008,369	356,803	5,365,172
Fund balance, beginning of year	<u>42,755,765</u>	<u>3,221,030</u>	<u>45,976,795</u>
Fund balance, end of year	<u>\$ 47,764,134</u>	<u>\$ 3,577,833</u>	<u>\$ 51,341,967</u>

NORTH SHORE SCHOOL DISTRICT 112
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 64,917,100	\$ 65,060,089	\$ 142,989	\$ 64,197,374
Special education levy	758,600	760,406	1,806	717,881
Investment income (loss)	1,146,978	3,672,983	2,526,005	1,559,515
Unrealized gain/(loss) on investments	-	480,704	480,704	349,888
Sales to pupils - lunch	15,000	191,679	176,679	151,186
Other food service	-	20,132	20,132	24,799
Student activities	-	146,989	146,989	126,883
Refund of prior years' expenditures	15,000	57,947	42,947	13,006
Proceeds from vendor contracts	50,000	45,339	(4,661)	51,068
Other local fees	545,610	525,826	(19,784)	620,915
Other	65,000	144,086	79,086	32,597
Total local sources	<u>67,513,288</u>	<u>71,106,180</u>	<u>3,592,892</u>	<u>67,845,112</u>
State sources				
Evidence based funding	3,373,348	3,376,554	3,206	3,373,338
Special education - private facility tuition	300,000	222,995	(77,005)	235,377
Special education - orphanage - individual	33,794	89,093	55,299	33,794
State free lunch & breakfast	5,447	5,349	(98)	2,052
Early childhood - block grant	-	838,945	838,945	-
Other restricted revenue from state sources	-	3,121	3,121	6,156
On behalf payment to TRS from the state	30,000,000	18,763,693	(11,236,307)	19,909,405
Total state sources	<u>33,712,589</u>	<u>23,299,750</u>	<u>(10,412,839)</u>	<u>23,560,122</u>
Federal sources				
Federal impact aid	445,000	523,014	78,014	391,343
National school lunch program	187,747	319,302	131,555	377,697
Special milk program	3,953	8,295	4,342	8,623
School breakfast program	30,000	42,409	12,409	36,638
Food service - other	-	45,744	45,744	64,351
Title I - Low income	283,452	381,799	98,347	320,857
Title IV - Safe & drug free schools - formula	-	10,069	10,069	-
Federal - special education - preschool flow-through	35,000	39,200	4,200	41,064
Federal - special education - IDEA - flow-through/low incident	929,127	1,122,106	192,979	1,002,994
Federal - special education - IDEA - room & board	-	212,657	212,657	255,438
Emergency immigrant assistance	-	1,100	1,100	12,000
Title III - English language acquisition	50,862	127,686	76,824	6,172
Title II - Teacher quality	88,045	105,978	17,933	110,865
Medicaid matching funds - administrative outreach	25,000	57,940	32,940	55,405
Medicaid matching funds - fee-for-service program	90,000	314,368	224,368	124,234

NORTH SHORE SCHOOL DISTRICT 112
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Other restricted revenue from federal sources	\$ 140,000	\$ 337,941	\$ 197,941	\$ 939,555
Total federal sources	<u>2,308,186</u>	<u>3,649,608</u>	<u>1,341,422</u>	<u>3,747,236</u>
Total revenues	<u>103,534,063</u>	<u>98,055,538</u>	<u>(5,478,525)</u>	<u>95,152,470</u>
Expenditures				
Instruction				
Regular programs				
Salaries	23,645,747	21,021,350	2,624,397	22,602,109
Employee benefits	3,800,983	3,509,107	291,876	3,615,858
On-behalf payments to TRS from the state	30,000,000	18,763,693	11,236,307	19,909,405
Purchased services	637,600	454,320	183,280	490,424
Supplies and materials	504,360	437,507	66,853	506,240
Capital outlay	<u>114,600</u>	<u>145,846</u>	<u>(31,246)</u>	<u>38,967</u>
Total	<u>58,703,290</u>	<u>44,331,823</u>	<u>14,371,467</u>	<u>47,163,003</u>
Pre-K programs				
Salaries	594,178	550,515	43,663	603,927
Employee benefits	111,357	121,920	(10,563)	83,811
Purchased services	9,500	6,950	2,550	-
Supplies and materials	<u>58,600</u>	<u>94,600</u>	<u>(36,000)</u>	<u>43,231</u>
Total	<u>773,635</u>	<u>773,985</u>	<u>(350)</u>	<u>730,969</u>
Special education programs				
Salaries	5,340,035	5,596,019	(255,984)	5,306,396
Employee benefits	866,308	947,607	(81,299)	748,862
Purchased services	242,500	2,011,263	(1,768,763)	355,131
Supplies and materials	100,000	114,703	(14,703)	38,755
Capital outlay	10,000	4,304	5,696	20,723
Other objects	<u>500</u>	<u>3,579</u>	<u>(3,079)</u>	<u>320</u>
Total	<u>6,559,343</u>	<u>8,677,475</u>	<u>(2,118,132)</u>	<u>6,470,187</u>
Special education programs Pre-K				
Salaries	591,576	579,336	12,240	522,563
Employee benefits	93,291	125,532	(32,241)	84,553
Purchased services	<u>-</u>	<u>31,020</u>	<u>(31,020)</u>	<u>-</u>
Total	<u>684,867</u>	<u>735,888</u>	<u>(51,021)</u>	<u>607,116</u>
Remedial and supplemental programs K - 12				
Salaries	1,138,069	1,363,087	(225,018)	1,247,239
Employee benefits	<u>187,300</u>	<u>176,873</u>	<u>10,427</u>	<u>178,462</u>
Total	<u>1,325,369</u>	<u>1,539,960</u>	<u>(214,591)</u>	<u>1,425,701</u>

NORTH SHORE SCHOOL DISTRICT 112
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Remedial and supplemental programs Pre - K				
Salaries	\$ -	\$ 4,705	\$ (4,705)	\$ 3,050
Employee benefits	-	8	(8)	6
Total	-	4,713	(4,713)	3,056
Summer school programs				
Salaries	126,027	121,578	4,449	149,231
Employee benefits	19,075	20,288	(1,213)	25,585
Total	145,102	141,866	3,236	174,816
Gifted programs				
Salaries	698,715	684,157	14,558	694,551
Employee benefits	119,396	117,908	1,488	104,785
Total	818,111	802,065	16,046	799,336
Bilingual programs				
Salaries	3,183,513	3,437,736	(254,223)	2,936,450
Employee benefits	545,660	582,790	(37,130)	492,675
Purchased services	-	31,063	(31,063)	-
Total	3,729,173	4,051,589	(322,416)	3,429,125
Special education programs K -12 - private tuition				
Other objects	1,664,831	1,460,378	204,453	1,410,584
Total	1,664,831	1,460,378	204,453	1,410,584
Student activities				
Other objects	-	125,572	(125,572)	119,617
Total	-	125,572	(125,572)	119,617
Total instruction	74,403,721	62,645,314	11,758,407	62,333,510
Support services				
Pupils				
Attendance and social work services				
Purchased services	-	420,200	(420,200)	-
Supplies and materials	124,127	-	124,127	78,360
Total	124,127	420,200	(296,073)	78,360
Guidance services				
Salaries	1,447,106	1,696,473	(249,367)	1,435,963
Employee benefits	238,781	283,871	(45,090)	218,654
Total	1,685,887	1,980,344	(294,457)	1,654,617

NORTH SHORE SCHOOL DISTRICT 112
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Health services				
Salaries	\$ 511,133	\$ 510,738	\$ 395	\$ 485,515
Employee benefits	78,475	58,727	19,748	70,400
Purchased services	38,000	34,765	3,235	43,374
Supplies and materials	3,000	5,527	(2,527)	7,442
Capital outlay	<u>5,000</u>	<u>7,009</u>	<u>(2,009)</u>	<u>5,640</u>
Total	<u>635,608</u>	<u>616,766</u>	<u>18,842</u>	<u>612,371</u>
Psychological services				
Salaries	814,775	689,407	125,368	761,077
Employee benefits	136,699	104,580	32,119	121,612
Purchased services	40,000	89,984	(49,984)	40,700
Supplies and materials	<u>12,000</u>	<u>5,667</u>	<u>6,333</u>	<u>13,240</u>
Total	<u>1,003,474</u>	<u>889,638</u>	<u>113,836</u>	<u>936,629</u>
Speech pathology and audiology services				
Salaries	1,613,202	1,472,940	140,262	1,359,228
Employee benefits	265,718	246,716	19,002	238,896
Purchased services	2,000	2,400	(400)	2,050
Supplies and materials	<u>3,000</u>	<u>220</u>	<u>2,780</u>	<u>816</u>
Total	<u>1,883,920</u>	<u>1,722,276</u>	<u>161,644</u>	<u>1,600,990</u>
Other support services - pupils				
Salaries	350,600	404,814	(54,214)	338,744
Employee benefits	94,423	99,703	(5,280)	105,408
Purchased services	240,000	236,236	3,764	264,559
Supplies and materials	<u>23,500</u>	<u>29,142</u>	<u>(5,642)</u>	<u>80,332</u>
Total	<u>708,523</u>	<u>769,895</u>	<u>(61,372)</u>	<u>789,043</u>
Total pupils	<u>6,041,539</u>	<u>6,399,119</u>	<u>(357,580)</u>	<u>5,672,010</u>
Instructional staff				
Improvement of instructional services				
Salaries	554,318	504,475	49,843	454,634
Employee benefits	179,555	315,872	(136,317)	310,031
Purchased services	1,052,133	888,366	163,767	1,170,443
Supplies and materials	2,756,096	2,395,536	360,560	869,505
Other objects	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total	<u>4,547,102</u>	<u>4,104,249</u>	<u>442,853</u>	<u>2,804,613</u>

NORTH SHORE SCHOOL DISTRICT 112
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Educational media services				
Salaries	\$ 1,473,102	\$ 1,574,270	\$ (101,168)	\$ 1,388,349
Employee benefits	241,873	273,270	(31,397)	212,822
Purchased services	1,670,500	1,422,257	248,243	1,789,435
Supplies and materials	391,000	374,551	16,449	380,960
Capital outlay	4,402,500	5,207,899	(805,399)	2,012,915
Other objects	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>2,215</u>
Total	<u>8,181,475</u>	<u>8,852,247</u>	<u>(670,772)</u>	<u>5,786,696</u>
Assessment and testing				
Purchased services	<u>79,000</u>	<u>-</u>	<u>79,000</u>	<u>-</u>
Total	<u>79,000</u>	<u>-</u>	<u>79,000</u>	<u>-</u>
Total instructional staff	<u>12,807,577</u>	<u>12,956,496</u>	<u>(148,919)</u>	<u>8,591,309</u>
General administration				
Board of education services				
Employee benefits	8,598	8,598	-	8,598
Purchased services	900,000	1,032,989	(132,989)	714,377
Supplies and materials	8,000	1,420	6,580	863
Other objects	<u>30,000</u>	<u>37,265</u>	<u>(7,265)</u>	<u>16,786</u>
Total	<u>946,598</u>	<u>1,080,272</u>	<u>(133,674)</u>	<u>740,624</u>
Executive administration services				
Salaries	464,836	492,066	(27,230)	471,738
Employee benefits	165,813	190,112	(24,299)	234,213
Purchased services	8,000	11,776	(3,776)	7,457
Supplies and materials	1,500	322	1,178	608
Other objects	<u>15,000</u>	<u>14,951</u>	<u>49</u>	<u>14,760</u>
Total	<u>655,149</u>	<u>709,227</u>	<u>(54,078)</u>	<u>728,776</u>
Tort immunity services				
Purchased services	<u>544,444</u>	<u>546,244</u>	<u>(1,800)</u>	<u>570,770</u>
Total	<u>544,444</u>	<u>546,244</u>	<u>(1,800)</u>	<u>570,770</u>
Total general administration	<u>2,146,191</u>	<u>2,335,743</u>	<u>(189,552)</u>	<u>2,040,170</u>
School administration				
Office of the principal services				
Salaries	2,779,083	3,002,405	(223,322)	2,698,239
Employee benefits	642,695	774,437	(131,742)	551,194
Purchased services	<u>19,300</u>	<u>9,065</u>	<u>10,235</u>	<u>9,175</u>
Total	<u>3,441,078</u>	<u>3,785,907</u>	<u>(344,829)</u>	<u>3,258,608</u>
Total school administration	<u>3,441,078</u>	<u>3,785,907</u>	<u>(344,829)</u>	<u>3,258,608</u>

NORTH SHORE SCHOOL DISTRICT 112
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Business				
Direction of business support services				
Salaries	\$ 626,120	\$ 542,030	\$ 84,090	\$ 538,334
Employee benefits	<u>108,969</u>	<u>125,512</u>	<u>(16,543)</u>	<u>85,329</u>
Total	<u>735,089</u>	<u>667,542</u>	<u>67,547</u>	<u>623,663</u>
Fiscal services				
Salaries	162,036	243,723	(81,687)	144,819
Employee benefits	35,468	47,639	(12,171)	40,715
Purchased services	140,500	136,317	4,183	177,719
Supplies and materials	5,000	6,504	(1,504)	7,733
Capital outlay	-	26,991	(26,991)	-
Other objects	<u>54,500</u>	<u>71,099</u>	<u>(16,599)</u>	<u>46,863</u>
Total	<u>397,504</u>	<u>532,273</u>	<u>(134,769)</u>	<u>417,849</u>
Operation and maintenance of plant services				
Purchased services	<u>10,000</u>	<u>266</u>	<u>9,734</u>	<u>-</u>
Total	<u>10,000</u>	<u>266</u>	<u>9,734</u>	<u>-</u>
Food services				
Purchased services	935,825	586,971	348,854	578,913
Supplies and materials	-	47,177	(47,177)	64,589
Capital outlay	-	-	-	16,698
Other objects	<u>-</u>	<u>180</u>	<u>(180)</u>	<u>125</u>
Total	<u>935,825</u>	<u>634,328</u>	<u>301,497</u>	<u>660,325</u>
Internal services				
Supplies and materials	<u>5,000</u>	<u>245</u>	<u>4,755</u>	<u>4,775</u>
Total	<u>5,000</u>	<u>245</u>	<u>4,755</u>	<u>4,775</u>
Total business	<u>2,083,418</u>	<u>1,834,654</u>	<u>248,764</u>	<u>1,706,612</u>
Central				
Direction of central support services				
Employee benefits	<u>5</u>	<u>-</u>	<u>5</u>	<u>686</u>
Total	<u>5</u>	<u>-</u>	<u>5</u>	<u>686</u>
Information services				
Salaries	96,444	104,500	(8,056)	69,491
Employee benefits	21,633	21,826	(193)	20,081
Purchased services	170,500	21,182	149,318	143,257
Supplies and materials	12,000	47,526	(35,526)	16,093
Capital outlay	5,000	-	5,000	3,648
Other objects	<u>4,000</u>	<u>16,430</u>	<u>(12,430)</u>	<u>1,070</u>
Total	<u>309,577</u>	<u>211,464</u>	<u>98,113</u>	<u>253,640</u>

NORTH SHORE SCHOOL DISTRICT 112
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Staff services				
Salaries	\$ 559,428	\$ 583,984	\$ (24,556)	\$ 543,773
Employee benefits	125,624	170,487	(44,863)	112,081
Purchased services	164,000	115,498	48,502	117,238
Supplies and materials	50,000	46,458	3,542	53,863
Other objects	<u>1,000</u>	<u>651</u>	<u>349</u>	<u>781</u>
Total	<u>900,052</u>	<u>917,078</u>	<u>(17,026)</u>	<u>827,736</u>
Total central	<u>1,209,634</u>	<u>1,128,542</u>	<u>81,092</u>	<u>1,082,062</u>
Other supporting services				
Salaries	-	3,367	(3,367)	1,133
Employee benefits	-	42	(42)	14
Supplies and materials	<u>-</u>	<u>12,759</u>	<u>(12,759)</u>	<u>638</u>
Total	<u>-</u>	<u>16,168</u>	<u>(16,168)</u>	<u>1,785</u>
Total support services	<u>27,729,437</u>	<u>28,456,629</u>	<u>(727,192)</u>	<u>22,352,556</u>
Community services				
Salaries	-	-	-	12,436
Employee benefits	-	-	-	8,142
Supplies and materials	<u>-</u>	<u>2,585</u>	<u>(2,585)</u>	<u>2,746</u>
Total community services	<u>-</u>	<u>2,585</u>	<u>(2,585)</u>	<u>23,324</u>
Payments to other districts and governmental units				
Payments for special education programs				
Purchased services	<u>335,000</u>	<u>315,611</u>	<u>19,389</u>	<u>389,269</u>
Total	<u>335,000</u>	<u>315,611</u>	<u>19,389</u>	<u>389,269</u>
Payments for special education programs - tuition				
Other objects	<u>1,128,939</u>	<u>1,596,003</u>	<u>(467,064)</u>	<u>1,464,229</u>
Total	<u>1,128,939</u>	<u>1,596,003</u>	<u>(467,064)</u>	<u>1,464,229</u>
Total payments to other districts and governmental units	<u>1,463,939</u>	<u>1,911,614</u>	<u>(447,675)</u>	<u>1,853,498</u>
Total expenditures	<u>103,597,097</u>	<u>93,016,142</u>	<u>10,580,955</u>	<u>86,562,888</u>
Excess (deficiency) of revenues over expenditures	<u>(63,034)</u>	<u>5,039,396</u>	<u>5,102,430</u>	<u>8,589,582</u>

NORTH SHORE SCHOOL DISTRICT 112
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2024
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Other financing sources (uses)				
Installment contract issuance	\$ -	\$ 3,831,477	\$ 3,831,477	\$ 805,816
Transfer to operations and maintenance fund	(2,500,000)	(2,500,000)	-	(6,000,000)
Transfer for principal on leases	-	(1,313,293)	(1,313,293)	(332,183)
Transfer for interest on leases	-	(49,211)	(49,211)	(33,572)
Total other financing sources (uses)	<u>(2,500,000)</u>	<u>(31,027)</u>	<u>2,468,973</u>	<u>(5,559,939)</u>
Net change in fund balance	<u>\$ (2,563,034)</u>	5,008,369	<u>\$ 7,571,403</u>	3,029,643
Fund balance, beginning of year		<u>42,755,765</u>		<u>39,726,122</u>
Fund balance, end of year		<u>\$ 47,764,134</u>		<u>\$ 42,755,765</u>

NORTH SHORE SCHOOL DISTRICT 112

WORKING CASH ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 199,600	\$ 200,113	\$ 513	\$ 210,202
Investment income	<u>30,000</u>	<u>156,690</u>	<u>126,690</u>	<u>38,546</u>
Total local sources	<u>229,600</u>	<u>356,803</u>	<u>127,203</u>	<u>248,748</u>
Total revenues	<u>229,600</u>	<u>356,803</u>	<u>127,203</u>	<u>248,748</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 229,600</u>	356,803	<u>\$ 127,203</u>	248,748
Fund balance, beginning of year		<u>3,221,030</u>		<u>2,972,282</u>
Fund balance, end of year		<u>\$ 3,577,833</u>		<u>\$ 3,221,030</u>

Statistical Section

This part of the District's annual comprehensive financial report presents detailed information as a context for understanding of what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	84 - 95
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	96 - 99
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	100 - 103
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	104 - 107
Operating Information These schedules contain information about the District's services and resources to help the reader understand how the District's financial information relates to the services the District provides and the activities it	108 - 109

NORTH SHORE SCHOOL DISTRICT 112

Net Position by Component
Last Ten Fiscal Years

	Fiscal Year			
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Governmental Activities:				
Net investment in capital assets	\$ 110,513,247	\$ 108,467,851	\$ 95,795,290	\$ 85,571,450
Restricted				
Operations and maintenance	-	-	1,359,847	2,269,175
Student transportation	-	-	3,617,664	3,278,424
Retirement benefits	1,715,033	383,651	9,249,784	4,722,681
Capital projects	9,809,392	-	-	-
Debt service	-	-	33,708	33,708
Unrestricted (deficit)	<u>22,687,983</u>	<u>12,350,739</u>	<u>330,670</u>	<u>3,701,045</u>
Total net position	<u>\$ 144,725,655</u>	<u>\$ 121,202,241</u>	<u>\$ 110,386,963</u>	<u>\$ 99,576,483</u>

*Net Position restated due to GASB Statement No. 75 implementation as of June 30, 2017. Prior years not restated.

Fiscal Year					
<u>2020</u>	<u>2019</u>	<u>2018*</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 82,112,891	\$ 80,246,759	\$77,225,869	\$70,739,137	\$67,998,467	\$68,680,537
3,649,258	4,305,936	1,901,116	1,334,784	1,707,408	1,729,994
1,866,272	1,570,837	1,655,424	2,188,423	1,903,340	1,802,912
793,175	990,281	991,833	1,409,808	1,164,837	1,813,653
-	-	-	-	1,536,694	80,089
33,708	33,708	33,708	33,708	2,406	2,406
<u>3,530,358</u>	<u>(6,477,011)</u>	<u>(8,954,459)</u>	<u>38,806,684</u>	<u>33,160,795</u>	<u>26,277,098</u>
<u>\$ 91,985,662</u>	<u>\$ 80,670,510</u>	<u>\$ 72,853,491</u>	<u>\$ 114,512,544</u>	<u>\$ 107,473,947</u>	<u>\$ 100,386,689</u>

NORTH SHORE SCHOOL DISTRICT 112

Changes in Net Position
Last Ten Fiscal Years

	Fiscal Year				
	2024	2023	2022	2021	2020
Expenses					
Governmental Activities:					
Instruction					
Regular Programs	\$ 24,971,800	\$ 26,271,627	\$ 31,457,281	\$ 22,949,415	\$ 23,337,480
Special Programs	14,081,836	12,025,747	7,925,350	10,803,370	10,229,019
Other Programs	5,421,093	4,731,102	3,734,773	6,092,880	6,051,864
Student activities	125,572	119,617	136,038	36,119	-
State On-behalf Contributions to TRS	17,341,127	15,295,355	17,596,864	31,754,171	29,350,056
Support services					
Pupils	6,760,322	6,371,864	6,002,713	5,148,808	5,474,390
Instructional Staff	8,678,955	5,424,078	6,707,286	6,963,538	6,028,086
District Administration	1,392,116	4,432,026	1,091,632	2,660,867	2,173,984
School Administration	3,277,186	346,385	1,243,559	3,509,193	3,207,865
Business	1,868,967	2,046,394	1,754,161	1,683,042	1,698,450
Transportation	5,883,712	5,253,890	4,527,732	3,358,881	4,020,805
Operations and Maintenance	10,411,026	11,604,400	9,594,137	11,205,139	8,978,220
Central	1,169,567	737,011	1,468,224	1,087,887	1,110,769
Other Supporting Services	16,241	2,483	2,128	2,620	9,884
Community Services	4,529	(20,928)	119,395	6,360	7,526
Payments to other Districts and Government Units- excluding Special Education	-	-	-	-	37,058
Interest on Debt	3,785,301	3,675,514	1,779,933	1,804,720	1,891,095
Total Governmental Expenses	105,189,350	98,316,565	95,141,206	109,067,010	103,606,551
Program Revenues					
Governmental Activities:					
Charges for Services:					
Instruction					
Regular Programs	905,990	761,186	772,804	820,112	1,492,122
Other Programs	-	-	-	-	-
Student activities	146,989	126,883	110,370	49,659	-
Support Services					
Transportation	33,342	25,246	20,916	11,756	24,523
Business	211,811	175,985	12,120	-	16,228
Operations and Maintenance	11,144	65,349	15,921	44,892	24,410
Operating Grants and Contributions:					
Instruction					
Regular Programs	527,235	934,484	1,459,168	1,294,937	620,880
Special Programs	3,210,888	2,306,978	1,817,813	1,624,948	1,676,176
Other Programs	127,686	6,172	70,111	13,102	70,288
State On-behalf Contributions to TRS	17,341,127	15,295,355	17,596,864	31,754,171	29,350,056
Support services					
Pupils	342,392	228,603	231,462	-	-
Instructional Staff	110,970	110,865	361,321	82,686	95,156
Operations and Maintenance	-	-	1,006,496	-	-
Transportation	1,603,632	1,288,427	1,064,411	1,848,605	1,121,202
Business	418,495	491,508	876,014	532,456	361,890
Central	-	834	223,739	-	-
Payments to other Districts and Government Units- excluding Special Education	-	-	-	-	-
Capital Grants and Contributions:					
Instruction					
Regular Programs	-	-	-	361,361	-
Support services					
Business	50,000	50,000	-	-	-
Operations and Maintenance	-	-	-	-	50,000
Total Government Program Revenues	25,041,701	21,867,875	25,639,530	38,438,685	34,902,931
Net (Expense) Revenue	(80,147,649)	(76,448,690)	(69,501,676)	(70,628,325)	(68,703,620)
General Revenues:					
Governmental Activities:					
Taxes					
Property Taxes	90,200,838	77,512,687	74,963,196	73,021,793	71,594,376
Replacement Taxes	1,380,722	2,291,346	2,195,536	1,015,425	728,794
State aid-formula grants	3,376,554	3,373,338	3,369,558	3,365,702	3,365,702
Investment Earnings	6,028,587	3,317,727	574,263	312,304	3,532,452
Unrealized gain/(loss) on investments	515,263	534,821	(1,208,720)	-	-
Miscellaneous	264,506	234,049	418,323	291,709	797,448
Gain on disposal of fixed asset	1,904,593	-	-	-	-
Total General Revenues and Gain on Disposal of Fixed Asset	103,671,063	87,263,968	80,312,156	78,006,933	80,018,772
Change in Net Position	\$ 23,523,414	\$ 10,815,278	\$ 10,810,480	\$ 7,378,608	\$ 11,315,152

Fiscal Year				
2019	2018	2017	2016	2015
\$ 22,715,295	\$ 23,867,323	\$ 24,769,383	\$ 25,768,271	\$ 24,437,351
9,461,508	9,998,574	10,005,498	10,618,189	12,141,245
6,356,340	6,802,804	5,662,970	4,489,402	5,558,022
-	-	-	-	-
28,230,342	27,575,120	29,596,726	20,192,502	18,144,483
5,163,931	7,220,973	6,239,677	5,869,190	5,617,111
6,490,806	7,226,009	4,615,680	4,056,260	3,930,168
2,045,035	1,431,123	1,551,617	1,731,554	1,584,879
3,612,142	4,025,350	3,142,361	3,324,345	3,390,702
1,690,192	1,523,766	1,510,867	1,467,777	1,457,453
3,597,466	3,339,234	2,817,920	2,858,449	2,568,430
10,433,070	8,354,742	9,298,769	7,683,641	8,140,562
1,201,309	1,228,281	1,175,479	1,034,870	1,008,172
11,003	33,994	22,484	22,307	6,723
187,741	33,773	61,748	38,037	23,205
-	-	65,168	-	-
1,163,702	-	-	-	392,481
<u>102,359,882</u>	<u>102,661,066</u>	<u>100,536,347</u>	<u>89,154,794</u>	<u>88,400,987</u>
1,395,013	648,625	1,099,583	1,023,967	1,322,665
-	1,571	38,018	8,105	560
-	-	-	-	-
33,616	22,193	54,116	2,624	-
34,152	33,523	34,813	48,458	32,969
34,063	88,625	97,997	46,906	67,965
304,036	275,130	416,939	370,659	327,342
1,809,437	2,824,918	4,651,419	4,655,445	3,702,270
122,512	101,704	458,534	99,384	212,786
28,230,342	27,575,120	29,596,726	20,192,502	18,144,483
-	-	-	-	-
113,348	131,058	172,027	128,787	20,885
-	-	-	-	-
1,160,483	619,199	348,792	978,775	1,059,844
330,167	307,190	718,150	311,252	350,420
-	-	-	-	-
-	-	12,000	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>33,567,169</u>	<u>32,628,856</u>	<u>37,699,114</u>	<u>27,866,864</u>	<u>25,242,189</u>
<u>(68,792,713)</u>	<u>(70,032,210)</u>	<u>(62,837,233)</u>	<u>(61,287,930)</u>	<u>(63,158,798)</u>
69,650,798	67,455,017	67,272,865	66,281,835	64,802,614
674,008	690,421	735,781	581,440	727,678
3,361,213	3,356,655	1,267,676	1,207,820	1,186,814
2,864,768	583,741	452,122	221,497	265,139
-	-	-	-	-
58,945	108,507	147,386	82,596	35,513
-	-	-	-	-
<u>76,609,732</u>	<u>72,194,341</u>	<u>69,875,830</u>	<u>68,375,188</u>	<u>67,017,758</u>
<u>\$ 7,817,019</u>	<u>\$ 2,162,131</u>	<u>\$ 7,038,597</u>	<u>\$ 7,087,258</u>	<u>\$ 3,858,960</u>

NORTH SHORE SCHOOL DISTRICT 112

Fund Balances - Governmental Funds

Last Ten Fiscal Years

	Fiscal Year			
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
General Fund				
Nonspendable	\$ 47,699	\$ 47,699	\$ 47,699	\$ 47,699
Restricted	-	-	-	-
Assigned	228,768	207,351	200,085	225,753
Unassigned	<u>51,065,500</u>	<u>45,721,745</u>	<u>42,450,620</u>	<u>39,950,689</u>
Total General Fund	<u>\$ 51,341,967</u>	<u>\$ 45,976,795</u>	<u>\$ 42,698,404</u>	<u>\$ 40,224,141</u>
All Other Governmental Funds:				
Nonspendable, reported in:				
Special revenue funds	\$ 86,789	\$ -	\$ -	\$ -
Restricted, reported in:				
Special revenue funds	3,274,156	3,717,561	8,403,438	8,628,619
Debt service funds	57,665	33,233	33,708	33,708
Capital projects fund	9,809,392	50,027,288	-	13,910,269
Assigned, reported in:				
Special revenue funds	6,633,816	6,036,221	5,454,151	4,443,539
Debt service funds	268,273	86,935	44,149	41,417
Capital projects fund	<u>8,782,410</u>	<u>4,060,912</u>	<u>10,418,429</u>	<u>19,242,187</u>
Total All Other Governmental Funds	<u>\$ 28,912,501</u>	<u>\$ 63,962,150</u>	<u>\$ 24,353,875</u>	<u>\$ 46,299,739</u>

Fiscal Year

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 47,699	\$ 23,405	\$ -	\$ 21,722	\$ 34,422	\$ 16,897
-	-	-	-	-	-
-	-	-	-	-	-
<u>42,968,875</u>	<u>45,104,656</u>	<u>40,417,522</u>	<u>40,796,509</u>	<u>35,244,638</u>	<u>29,953,400</u>
<u>\$ 43,016,574</u>	<u>\$ 45,128,061</u>	<u>\$ 40,417,522</u>	<u>\$ 40,818,231</u>	<u>\$ 35,279,060</u>	<u>\$ 29,970,297</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9,129,169	9,017,671	6,298,722	6,159,366	6,322,264	5,994,046
33,708	33,708	33,708	33,708	2,406	2,406
35,312,142	52,603,194	-	-	1,536,694	80,089
3,776,374	2,541,084	2,334,856	1,778,269	1,209,887	776,055
28,230	3,667	3,000	2,556	33,708	23,989
<u>11,603,421</u>	<u>372,377</u>	<u>276</u>	<u>-</u>	<u>2,213</u>	<u>1,549</u>
<u>\$ 59,883,044</u>	<u>\$ 64,571,701</u>	<u>\$ 8,670,562</u>	<u>\$ 7,973,899</u>	<u>\$ 9,107,172</u>	<u>\$ 6,878,134</u>

NORTH SHORE SCHOOL DISTRICT 112

Governmental Funds Revenues

Last Ten Fiscal Years

	Fiscal Years				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Local Sources	\$ 101,141,248	\$ 84,136,043	\$ 77,874,729	\$ 75,817,927	\$ 77,976,409
State Sources	6,189,063	4,989,144	4,609,747	5,278,783	4,583,936
Federal Sources	3,649,608	3,756,213	5,845,379	4,051,877	2,777,614
On-behalf Sources	<u>18,763,693</u>	<u>19,909,405</u>	<u>19,973,007</u>	<u>17,469,491</u>	<u>16,817,921</u>
Total revenues	<u>\$ 129,743,612</u>	<u>\$ 112,790,805</u>	<u>\$ 108,302,862</u>	<u>\$ 102,618,078</u>	<u>\$ 102,155,880</u>

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$	74,522,566	\$ 69,632,223	\$ 69,944,681	\$ 68,297,428	\$ 67,255,103
	5,446,620	5,639,141	4,777,093	4,108,543	4,848,657
	2,475,990	2,325,314	2,974,880	2,854,473	2,011,704
	<u>15,433,490</u>	<u>27,575,120</u>	<u>29,596,726</u>	<u>20,192,502</u>	<u>18,144,483</u>
\$	<u>97,878,666</u>	<u>\$ 105,171,798</u>	<u>\$ 107,293,380</u>	<u>\$ 95,452,946</u>	<u>\$ 92,259,947</u>

NORTH SHORE SCHOOL DISTRICT 112

Governmental Funds Expenditures and Debt Service Ratio

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	Fiscal Year		
	<u>2024</u>	<u>2023</u>	<u>2022</u>
Current:			
Instruction			
Regular programs	\$ 25,739,840	\$ 27,563,290	\$ 26,733,736
Special programs	12,700,583	10,151,086	8,544,469
Other instructional programs	5,879,275	5,238,956	5,444,401
Student activities	125,572	119,617	136,038
State retirement contributions	18,763,693	19,909,405	19,973,007
Total instruction	<u>63,208,963</u>	<u>62,982,354</u>	<u>60,831,651</u>
Supporting services			
Pupils	6,514,979	5,795,633	5,537,036
Instructional staff	7,879,668	6,693,800	6,380,395
General administration	2,358,975	2,063,943	1,907,950
School administration	3,914,369	3,370,272	3,422,572
Business	1,892,814	1,764,690	1,956,416
Transportation	5,895,389	5,235,762	4,570,534
Operations and maintenance	7,138,091	7,768,392	6,982,602
Central	1,183,918	1,125,113	1,300,765
Other supporting services	16,216	1,801	2,216
Total supporting services	<u>36,794,419</u>	<u>33,819,406</u>	<u>32,060,486</u>
Community services	<u>2,585</u>	<u>25,308</u>	<u>95,745</u>
Total current expenditures	<u>100,005,967</u>	<u>96,827,068</u>	<u>92,987,882</u>
Intergovernmental			
Payments to other districts and gov't units	<u>1,911,614</u>	<u>1,853,498</u>	<u>1,619,820</u>
Capital outlay	<u>49,834,492</u>	<u>25,148,470</u>	<u>29,380,853</u>
Debt service			
Principal	8,582,412	2,807,525	2,261,083
Interest and fiscal charges	<u>5,229,049</u>	<u>2,793,386</u>	<u>2,033,450</u>
Total debt service	<u>13,811,461</u>	<u>5,600,911</u>	<u>4,294,533</u>
Total expenditures	<u>\$ 165,563,534</u>	<u>\$ 129,429,947</u>	<u>\$ 128,283,088</u>
Debt service required as a percentage of noncapital expenditures	11.86%	5.35%	4.32%
Debt service as a percentage of total expenditures	8.34%	4.33%	3.35%

Fiscal Year						
<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 22,772,039	\$ 22,442,338	\$ 21,429,240	\$ 22,149,485	\$ 23,759,650	\$ 24,908,073	\$ 23,446,996
8,322,023	8,002,627	7,302,687	7,818,010	8,154,935	8,845,182	9,992,820
6,196,675	6,090,419	5,959,324	6,225,403	5,718,821	4,653,924	5,678,753
36,119	-	-	-	-	-	-
17,469,491	16,817,921	15,433,490	27,575,120	29,596,726	20,192,502	18,144,483
54,796,347	53,353,305	50,124,741	63,768,018	67,230,132	58,599,681	57,263,052
5,156,802	4,969,338	5,032,862	6,169,659	5,754,210	5,351,221	5,077,790
5,978,784	5,803,233	6,157,252	6,437,861	4,466,319	3,871,885	3,836,369
1,959,970	1,965,024	1,756,816	1,458,128	1,599,472	1,727,553	1,556,412
3,286,867	3,088,408	3,069,125	3,155,342	3,199,396	3,452,753	3,346,522
1,883,801	1,578,649	1,556,540	1,435,398	1,520,007	1,321,923	1,382,542
3,392,277	4,004,492	3,584,612	3,328,696	2,813,469	2,845,174	2,558,139
8,650,070	6,799,319	8,411,386	7,018,004	7,226,023	6,257,255	6,419,905
1,175,313	1,059,201	1,172,275	1,144,932	1,167,720	955,930	834,624
2,486	9,168	10,631	34,274	21,162	18,785	6,601
<u>31,486,370</u>	<u>29,276,832</u>	<u>30,751,499</u>	<u>30,182,294</u>	<u>27,767,778</u>	<u>25,802,479</u>	<u>25,018,904</u>
<u>35,923</u>	<u>6,579</u>	<u>130,583</u>	<u>28,315</u>	<u>61,766</u>	<u>38,471</u>	<u>18,536</u>
<u>86,318,640</u>	<u>82,636,716</u>	<u>81,006,823</u>	<u>93,978,627</u>	<u>95,059,676</u>	<u>84,440,631</u>	<u>82,300,492</u>
<u>1,881,902</u>	<u>1,967,537</u>	<u>1,976,265</u>	<u>1,768,568</u>	<u>1,823,781</u>	<u>1,503,862</u>	<u>1,750,133</u>
<u>27,137,624</u>	<u>20,487,908</u>	<u>8,828,354</u>	<u>9,128,649</u>	<u>6,004,025</u>	<u>1,970,652</u>	<u>1,820,159</u>
1,810,000	1,720,000	-	-	-	-	4,975,000
<u>2,057,863</u>	<u>2,143,863</u>	<u>1,066,954</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,269</u>
<u>3,867,863</u>	<u>3,863,863</u>	<u>1,066,954</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,076,269</u>
<u>\$ 119,206,029</u>	<u>\$ 108,956,024</u>	<u>\$ 92,878,396</u>	<u>\$ 104,875,844</u>	<u>\$ 102,887,482</u>	<u>\$ 87,915,145</u>	<u>\$ 90,947,053</u>
4.10%	4.37%	1.27%	0.00%	0.00%	0.00%	5.70%
3.24%	3.55%	1.15%	0.00%	0.00%	0.00%	5.58%

NORTH SHORE SCHOOL DISTRICT 112

Other Financing Sources and Uses and

Net Change in Fund Balances

Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Excess (deficiency) of revenues over (under) expenditures	\$ (35,819,922)	\$ (16,639,142)	\$ (19,980,226)	\$ (16,587,951)
Other financing sources (uses)				
Transfers in	8,164,148	16,768,009	4,294,058	16,734,776
Bond proceeds	-	54,045,000	-	-
Premium on bonds sold	-	3,133,729	-	-
Proceeds from sale of fixed asset	1,904,593	-	-	-
Lease proceeds	399,375	1,541,263	508,625	-
Installment contract proceeds	3,831,477	805,816	-	-
Transfers out	<u>(8,164,148)</u>	<u>(16,768,009)</u>	<u>(4,294,058)</u>	<u>(16,734,776)</u>
Total other financing sources (uses)	<u>6,135,445</u>	<u>59,525,808</u>	<u>508,625</u>	<u>-</u>
Net change in fund balances	<u>\$ (29,684,477)</u>	<u>\$ 42,886,666</u>	<u>\$ (19,471,601)</u>	<u>\$ (16,587,951)</u>

Fiscal Year					
<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ (6,800,144)	\$ 5,000,270	\$ 295,954	\$ 4,405,898	\$ 7,537,801	\$ 1,312,894
13,863,388	8,458,447	10,000,000	-	-	4,435,569
-	50,945,000	-	-	-	-
-	4,666,408	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(13,863,388)</u>	<u>(8,458,447)</u>	<u>(10,000,000)</u>	<u>-</u>	<u>-</u>	<u>(4,435,569)</u>
<u>-</u>	<u>55,611,408</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ (6,800,144)</u>	<u>\$ 60,611,678</u>	<u>\$ 295,954</u>	<u>\$ 4,405,898</u>	<u>\$ 7,537,801</u>	<u>\$ 1,312,894</u>

NORTH SHORE SCHOOL DISTRICT 112
 Assessed Value and Estimated Actual Value of Taxable Property
 Last Ten Tax Levy Years

<u>Tax Levy Year</u>	<u>Equalized Assessed Valuation</u>		<u>Total Equalized Assessed Value</u>	<u>Actual Estimated Value</u>	<u>Total Direct Rate</u>
	<u>Real Estate</u>	<u>Railroad</u>			
2023	\$ 2,667,246,807	\$ 4,650,314	\$ 2,671,897,121	\$ 8,096,657,942	3.560%
2022	2,466,055,441	4,316,744	2,470,372,185	7,485,976,318	3.676%
2021	2,369,794,568	3,649,098	2,373,443,666	7,192,253,533	3.299%
2020	2,370,078,113	3,649,098	2,373,727,211	7,193,112,761	3.184%
2019	2,420,333,320	3,508,602	2,423,841,922	7,344,975,521	3.039%
2018	2,468,137,523	3,231,303	2,471,368,826	7,488,996,442	2.914%
2017	2,472,548,411	3,021,625	2,475,570,036	7,501,727,382	2.830%
2016	2,374,567,316	2,965,779	2,377,533,095	7,204,645,742	2.862%
2015	2,235,806,902	2,918,358	2,238,725,260	6,784,015,939	3.006%
2014	2,104,832,545	2,465,263	2,107,297,808	6,385,750,933	3.150%

Source: Lake County Clerk's Office

Note: The county assesses property at approximately 33.3% of actual value for all types of real property. Estimated actual value is calculated by dividing assessed value by that percentage. Tax rates are per \$100 of assessed value.

NORTH SHORE SCHOOL DISTRICT 112
Property Tax Rates - All Direct and Overlapping Governments
Last Ten Tax Levy Years

Tax Levy Year	District	Overlapping Rates											Total Tax Rate
	Direct Rates											Total	
	NSSD 112	Highland Park	Lake County	HSD 113	Highland Park District	North Sanitary	Lake County Forest Preserve	Township of Moraine	College of Lake County	South Lake Mosquito Abatement	Overlapping Government		
2023	\$ 3.560	\$ 0.872	\$ 0.586	\$ 2.477	\$ 0.596	\$ 0.159	\$ 0.168	\$ 0.050	\$ 0.294	\$ 0.010	\$ 5.212	\$ 8.772	
2022	3.676	0.909	0.589	2.525	0.612	0.160	0.173	0.054	0.296	0.012	5.329	9.005	
2021	3.299	0.904	0.598	2.486	0.608	0.158	0.179	0.056	0.293	0.013	5.296	8.595	
2020	3.184	0.875	0.598	2.391	0.572	0.157	0.182	0.055	0.290	0.012	5.133	8.317	
2019	3.039	0.809	0.597	2.280	0.560	0.153	0.180	0.056	0.282	0.012	4.927	7.966	
2018	2.914	0.772	0.612	2.222	0.535	0.153	0.182	0.054	0.282	0.011	4.824	7.738	
2017	2.826	0.726	0.622	2.164	0.521	0.153	0.187	0.054	0.281	0.011	4.718	7.544	
2016	2.862	0.737	0.632	2.187	0.529	0.157	0.193	0.056	0.285	0.012	4.788	7.649	
2015	3.006	0.749	0.663	2.309	0.520	0.166	0.208	0.063	0.299	0.012	4.989	7.995	
2014	3.152	0.795	0.682	2.421	0.508	0.169	0.210	0.066	0.306	0.013	5.171	8.323	

Source: Lake County Clerk's Office

Note: Tax rates are per \$100 of assessed value

NORTH SHORE SCHOOL DISTRICT 112

Principal Taxpayers

Tax Levy Year 2023 and Nine Years Ago

<u>Taxpayer</u>	<u>2023</u>		<u>2014</u>	
	<u>Equalized Assessed Valuation</u>	<u>Percentage of Total</u>	<u>Equalized Assessed Valuation</u>	<u>Percentage of Total</u>
Albion Jacobs Renaissance Place LLC	\$ 21,725,428	0.81%	\$ -	-
Alliance Tax Advisors	11,998,800	0.45%	-	-
HP Ventures Group, LLC	9,599,918	0.36%	-	-
T Renaissance IL LLC	9,383,160	0.35%	-	-
Klairmont Enterprises, Klairmont Investments LLC & Klairmont Family Associates	8,589,301	0.32%	4,271,585	0.20%
Federal Realty Investment Trust	8,376,465	0.31%	6,497,935	0.31%
Americana Associates	8,332,500	0.31%	3,898,505	0.19%
SE Mcgovern House Transitory LLC	8,268,856	0.31%	-	-
Midwest Family Housing LLC	7,553,288	0.28%	8,040,634	0.38%
Target Corporation T - 1168	6,796,321	0.25%	-	-
Metzler I Renaissance Place LP	-	-	9,874,309	0.47%
Highland Park Associates II, LLC	-	-	4,315,565	0.20%
Morningside Highwood LLC	-	-	3,887,167	0.18%
Sunset Food Mart, Inc.	-	-	3,578,858	0.17%
Evergreen Real Estate Services	-	-	3,087,485	0.15%
LB&M Real Estate Management Inc.	-	-	2,560,543	0.12%
Total Principal Taxpayers in District	<u>100,624,037</u>	<u>3.75%</u>	<u>50,012,586</u>	<u>2.37%</u>
Other Taxpayers in District	<u>2,571,273,084</u>	<u>96.25%</u>	<u>1,915,371,664</u>	<u>97.63%</u>
District's Total EAV	<u>\$ 2,671,897,121</u>	<u>100.00%</u>	<u>\$ 1,965,384,250</u>	<u>100.00%</u>

Source: Office of the County Clerk - Lake County, IL
2014 Information - 2015 ACFR

NORTH SHORE SCHOOL DISTRICT 112

Property Tax Levies and Collections

Last Ten Tax Levy Years

Tax Levy Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Subsequent Year Collections	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2023	\$ 95,132,683	\$ 47,509,154	49.94%	\$ -	\$ 47,509,154	49.94%
2022	90,820,096	42,906,098	47.24%	47,294,740	90,200,838	99.32%
2021	78,308,547	34,779,954	44.41%	42,732,733	77,512,687	98.98%
2020	75,580,566	35,069,986	46.40%	39,893,210	74,963,196	99.18%
2019	73,665,695	31,361,162	42.57%	41,660,631	73,021,793	99.13%
2018	72,005,975	35,561,608	49.39%	36,032,166	71,593,774	99.43%
2017	69,963,100	41,871,249	59.85%	27,779,549	69,650,798	99.55%
2016	68,033,775	34,178,718	50.24%	33,276,494	67,455,212	99.15%
2015	67,303,111	33,840,154	50.28%	33,432,460	67,272,614	99.95%
2014	66,417,096	33,244,394	50.05%	33,037,441	66,281,835	99.80%

NORTH SHORE SCHOOL DISTRICT 112

Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Government Activities			Total Primary Government	Equalized Assessed Valuation	Ratio of General Bonded Debt to Actual Estimated Value	Percentage of Personal Income*	Debt Outstanding per Capita	General Bonded Debt per Capita
	General Obligation Bonds and Certificates	Lease and installment contract liabilities	Less: Amounts Available for Debt Service						
2024	\$ 96,895,226	\$ 4,924,674	\$ -	\$ 101,819,900	\$ 2,671,897,121	1.20%	3.10%	2,862	2,724
2023	104,222,513	2,351,234	-	106,573,747	2,470,372,185	1.39%	3.42%	3,002	2,936
2022	49,362,737	816,680	-	50,179,417	2,373,443,666	0.69%	1.72%	1,411	1,389
2021	51,508,338	-	-	51,508,338	2,373,727,211	0.72%	1.81%	1,483	1,483
2020	53,563,939	-	-	53,563,939	2,423,841,922	0.73%	1.94%	1,542	1,542
2019	55,529,540	-	-	55,529,540	2,471,368,826	0.74%	2.13%	1,591	1,591
2018	-	-	-	-	2,475,570,036	0.00%	0.00%	-	-
2017	-	-	-	-	2,377,533,095	0.00%	0.00%	-	-
2016	-	-	-	-	2,238,725,260	0.00%	0.00%	-	-
2015	-	-	-	-	2,107,297,808	0.00%	0.00%	-	-

* See the schedule of Demographic Statistics on page 102 for personal income and population data.

NORTH SHORE SCHOOL DISTRICT 112

Computation of Direct and Overlapping Debt

June 30, 2024

<u>Taxing Authority</u>	Gross Bonded Debt <u>Outstanding</u>	Overlapping Percent	Applicable to District
Lake County	\$ - (1)	8.761%	\$ -
Lake County Forest Preserve	167,195,000 (2)	8.761%	14,647,954
City of Highland Park	25,060,750 (3)	96.929%	24,291,134
City of Highwood	11,975,000	100.000%	11,975,000
Park District of Highland Park	8,570,000 (2)	95.772%	8,207,660
Township High School District 113	64,170,000 (1)	57.208%	36,710,374
Community College #532	<u>5,875,000 (1)</u>	9.187%	<u>539,736</u>
Total Overlapping Bonded Debt	282,845,750		96,371,858
Direct Debt			
North Shore School District 112	<u>49,215,000 (1)</u>	100.000%	<u>49,215,000</u>
Total Overlapping and Direct Debt	<u>\$ 332,060,750</u>		<u>\$ 145,586,858</u>

Source of Information - Office of Lake County Clerk

- (1) Excludes principal amounts of outstanding General Obligation Alternate Revenue Source Bonds which are expected to be paid from sources other than general taxation.
- (2) Excludes outstanding Debt Certificates
- (3) Excludes self-supporting bonds.

Note: Percent applicable to School District is calculated using assessed valuation of the School District area value contained within the noted governmental unit divided by assessed valuation of the governmental unit.

NORTH SHORE SCHOOL DISTRICT 112

Legal Debt Margin Information

Last Ten Fiscal Years

	Fiscal Year				
	<u>2024*</u>	<u>2023*</u>	<u>2022*</u>	<u>2021*</u>	<u>2020*</u>
Assessed Valuation	\$ 2,671,897,121	\$ 2,470,372,185	\$ 2,373,443,666	\$ 2,373,727,211	\$ 2,423,841,922
Statutory Debt Limitation (6.9% of assessed valuation)	184,360,901	170,455,681	163,767,613	163,787,178	167,245,093
Debt June 30	<u>54,139,674</u>	<u>56,396,234</u>	<u>816,680</u>	<u>-</u>	<u>-</u>
Legal Bonded Debt Margin	<u>\$ 130,221,227</u>	<u>\$ 114,059,447</u>	<u>\$ 162,950,933</u>	<u>\$ 116,372,178</u>	<u>\$ 118,020,093</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	<u>29.37%</u>	<u>33.09%</u>	<u>0.50%</u>	<u>0.00%</u>	<u>0.00%</u>

*Excludes alternative revenue bonds pursuant to the Debt Reform Act.

Fiscal Year				
<u>2019*</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 2,471,368,826	\$ 2,475,570,036	\$ 2,377,533,095	\$ 2,107,297,808	\$ 2,107,297,808
170,524,449	170,814,332	164,049,784	145,403,549	145,403,549
-	-	-	-	-
<u>\$ 119,579,449</u>	<u>\$ 170,814,332</u>	<u>\$ 164,049,784</u>	<u>\$ 145,403,549</u>	<u>\$ 145,403,549</u>
<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

NORTH SHORE SCHOOL DISTRICT 112

Demographic and Economic Statistics Last Ten Calendar Years

Calendar Year	Population		Unemployment Rate		Personal	Per Capita
	Highland		Highland		Income	Personal
	<u>Park</u>	<u>Highwood</u>	<u>Park</u>	<u>Highwood</u>	(in thousands)	<u>Income</u>
2023	30,272	5,304	4.0	4.2	\$ 3,279,542	\$ 92,184
2022	30,163	5,335	3.1	4.0	3,113,298	87,703
2021	30,177	5,374	3.7	4.1	2,923,409	82,231
2020	29,515	5,224	6.6	6.9	2,853,625	82,145
2019	29,515	5,224	3.0	3.5	2,762,810	79,530
2018	29,622	5,272	3.5	3.8	2,609,697	74,789
2017	29,767	5,325	3.4	4.2	2,480,013	70,672
2016	29,641	5,324	4.2	5.2	2,327,814	66,576
2015	29,743	5,352	4.1	5.0	2,198,848	62,654
2014	29,871	5,387	5.0	6.3	2,164,473	61,390

Source of Information:

* Population: Quickfacts.Census.Gov
 % Unemployment Rate: Illinois Department of Employment Security
 Prior years: U.S. Census Data, Sperling's Best places website
 Personal Income and Per Capital Personal Income:
 Bureau of Economic Analysis.gov

NORTH SHORE SCHOOL DISTRICT 112

Principal Employers
Current Year and Nine Years Ago

Employer	2024		2015	
	Number Employed	Percentage of Total Employment	Number Employed	Percentage of Total Employment
Highland Park Hospital - North Shore University Health System	1,200	7.24%	942	5.6%
Ravinia Music Festival	750	4.53%	575	3.4%
Township High School District #113	640	3.86%	625	3.7%
North Shore Elementary School District #112 (FTE)	552	3.33%	600	3.6%
True North Cooperative (previously North Suburban Special Education District)	420	2.53%	535	3.2%
City of Highland Park (FTE)	271	1.64%	270	1.6%
Sunset Foods	250	1.51%	-	-
Target	224	1.35%	180	1.1%
Jewel-Osco	150	0.91%	195	1.2%
First Bank of Highland Park	139	0.84%	-	-
Highland Park - Park District (Full-time Only)**	108	0.65%	742	4.4%
Northmoor Golf Course	-	-	200	1.2%

This list may include full-time and part-time and/or seasonal employees for some employers

Sources:

- City Records / School District Records
- Employer Official Website
- Data Axle Reference Solutions for Business
- 2015 Information - 2015 ACFR

* Calculating applicable percentages to the Illinois Department of Employment Security Reports
the estimated number of persons employed in the District in 2023 is 16,569.

**2015 includes full-time and part-time and/or seasonal employees

NORTH SHORE SCHOOL DISTRICT 112

Full-time Equivalent District Employees by Type

Last Ten Fiscal Years

Fiscal Year	Full-time Equivalent Employees									
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Instruction										
Total instruction	<u>378</u>	<u>403</u>	<u>401</u>	<u>409</u>	<u>415</u>	<u>417</u>	<u>*445</u>	<u>*452</u>	<u>*463</u>	<u>*464</u>
Support Services										
Total support services	<u>155</u>	<u>153</u>	<u>151</u>	<u>129</u>	<u>127</u>	<u>125</u>	<u>*125</u>	<u>*128</u>	<u>*134</u>	<u>*145</u>
Total	<u>552</u>	<u>552</u>	<u>552</u>	<u>538</u>	<u>542</u>	<u>542</u>	<u>570</u>	<u>580</u>	<u>597</u>	<u>609</u>

* as of September of that fiscal year

NORTH SHORE SCHOOL DISTRICT 112

Operating Statistics
Last Ten Fiscal Years

Fiscal Year	Average Daily Attendance	Operating Expenditures	Cost Per Pupil	Percentage Change	Expenses	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil-Teacher Ratio
2024	3,431	\$ 83,153,888	\$24,236	6.35%	\$105,189,350	\$ 30,659	7.79%	333 *	10.3
2023	3,457	78,771,161	22,789	6.32%	98,316,565	28,444	4.10%	356 *	9.7
2022	3,482	74,634,695	21,434	-15.86%	95,141,206	27,324	-30.44%	354 *	9.8
2021	2,777	70,731,051	25,474	21.83%	109,067,010	39,281	22.92%	388 *	7.2
2020	3,242	67,786,332	20,909	15.64%	103,606,551	31,958	16.64%	383 *	8.5
2019	3,736	67,549,598	18,081	-7.33%	102,359,882	27,398	-6.75%	377 *	9.9
2018	3,494	68,172,075	19,511	3.61%	102,661,066	29,382	4.42%	405 *	8.6
2017	3,573	67,286,731	18,832	8.57%	100,536,347	28,138	19.64%	410 *	8.7
2016	3,791	65,751,991	17,345	1.80%	89,154,794	23,519	2.91%	422 *	9.0
2015	3,868	65,906,142	17,039	-1.79%	88,400,987	22,854	5.02%	427 *	9.1

* as of September of that fiscal year

Source of Information: District Personnel Department records
Annual Financial Report 2015-2024 (ISBE Form SD50-35/JA50-60)

NORTH SHORE SCHOOL DISTRICT 112

Operating Indicators by Function

June 30, 2024

Function	2024
Instruction	
Regular and Special student enrollment	3,800
Support Services	
Pupil	
% of student population from Non-English Language Background	33%
School Administration	
Average daily attendance	3,431
Fiscal	
Purchase Orders Processed	4,188
Maintenance	
District Square Footage Maintained by Custodians and Maintenance Staff	853,000
District Acreage Maintained by Grounds Staff	96
Transportation	
Avg. number of regular pupils transported per year	2,673
Avg. number of regular bus runs to/from school	166
Extra Curricular Activities	
Number of competitive sports	26
Number of student clubs	117
% of Students eligible to file for Federally funded Free or Reduced Lunches	19.26%

Source of Information:

ISBE Fall Enrollment

Infinite Campus Student Data System

District Records

NORTH SHORE SCHOOL DISTRICT 112

School Building Information Last Ten Fiscal Years

	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Elementary Schools -										
Braeside										
Square Feet*	43,636	43,636	43,636	43,636	43,636	43,636	43,636	43,636	43,636	43,636
Enrollment**	274	270	278	273	270	271	255	265	283	265
Indian Trail										
Square Feet	65,403	65,403	65,403	65,403	65,403	65,403	65,403	65,403	65,403	65,403
Enrollment	473	471	460	400	426	424	285	318	356	389
Lincoln										
Square Feet	Sold	School	School	School	School	School	48,471	48,471	48,471	48,471
Enrollment	Sold	Closed	Closed	Closed	Closed	Closed	207	210	227	237
Oak Terrace										
Square Feet	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
Enrollment	606	376	419	432	468	487	526	523	534	533
Ravinia										
Square Feet	51,634	51,634	51,634	51,634	51,634	51,634	51,634	51,634	51,634	51,634
Enrollment	274	255	256	241	239	225	235	243	274	300
Red Oak										
Square Feet	57,153	57,153	57,153	57,153	57,153	57,153	57,153	57,153	57,153	57,153
Enrollment	209	211	224	260	259	249	320	327	326	297
Sherwood										
Square Feet	50,863	50,863	50,863	50,863	50,863	50,863	50,863	50,863	50,863	50,863
Enrollment	368	382	419	387	376	384	292	291	302	318
Wayne Thomas										
Square Feet	56,221	56,221	56,221	56,221	56,221	56,221	56,221	56,221	56,221	56,221
Enrollment	425	392	339	306	319	323	298	286	298	316
Green Bay										
Square Feet	School	60,808	60,808	60,808	60,808	60,808	60,808	60,808	60,808	60,808
Enrollment	Closed	266	261	174	278	271	266	219	268	255
Totals - Elementary										
Square Feet	409,910	470,718	470,718	470,718	470,718	470,718	519,189	519,189	519,189	519,189
Enrollment	2,629	2,623	2,656	2,473	2,635	2,634	2,684	2,682	2,868	2,910
Middle Schools -										
Edgewood										
Square Feet	145,923	145,923	Under	136,492	136,492	136,492	136,492	136,492	136,492	136,492
Enrollment	649	673	Renovation	727	769	793	524	517	569	617
Elm Place										
Square Feet	School	School	113,493	113,493	113,493	School	113,493	113,493	113,493	113,493
Enrollment	Closed	Closed	692	518	508	Closed	302	349	374	376
Northwood										
Square Feet	121,160	121,160	121,160	Under	Under	83,826	83,826	83,826	83,826	83,826
Enrollment	522	534	490	Renovation	Renovation	515	492	479	511	512
Totals - Middle Schools										
Square Feet	267,083	267,083	234,653	249,985	249,985	220,318	333,811	333,811	333,811	333,811
Enrollment	1,171	1,207	1,182	1,245	1,277	1,308	1,318	1,345	1,454	1,505
District Totals:										
Square Feet	676,993	737,801	705,371	720,703	720,703	691,036	853,000	853,000	853,000	853,000
Enrollment	3,800	3,830	3,838	3,718	3,912	3,942	4,002	4,027	4,322	4,415

* Square footage represents the total square footage of the building.

** Enrollment data from ISBE End of Year Report for FY15 through FY18.

Enrollment data from Infinite Campus Student Enrollment Report for FY19 through FY24

Source of Information:

1. Architect/Engineer Data
2. ISBE End-of-Year Report & Infinite Campus Student Enrollment Summary Report

Due to ROE on Tuesday, October 15, 2024
 Due to ISBE on Friday, November 15, 2024
 SD/JA24

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779

**Illinois School District/Joint Agreement
 Annual Financial Report ***
June 30, 2024

School District
 Joint Agreement

School District/Joint Agreement Information <i>(See instructions on the inside of this page.)</i>		Accounting Basis:	Certified Public Accountant Information		
School District/Joint Agreement Number: 34049112002		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: Baker Tilly US, LLP		
County Name: Lake			Name of Audit Manager: Nick Cavaliere, CPA, CFE		
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDD will populate): North Shore SD 112		School District Lookup Tool School District Directory Filing Status: Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for Auditor Use only) Annual Financial Report (AFR) Instructions 0		Address: 1301 West 22nd Street, Suite 400	
Address: 445 Sheridan Road		City: Oak Brook		State: IL	Zip Code: 60523
City: Highwood		Phone Number: (630) 990-3131		Fax Number: (630) 990-0039	
Email Address:		IL License Number (9 digit): 065-040118		Expiration Date: 9/30/2027	
Zip Code: 60040		Email Address:			
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-7970 or GATA@isbe.net		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): Dr. Michael Lubelfeld		Township Treasurer Name (type or print):		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: mlubelfeld@nssd112.org		Email Address:		Email Address:	
Telephone: (224) 765-3001	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (07/24-version1)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.
 In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
 Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

Independent Auditors' Report on Supplementary Information

To the Board of Education of
North Shore School District 112

We have audited the financial statements of the governmental activities and each major fund of North Shore School District 112 (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 15, 2024 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole.

The accompanying Annual Financial Report (ISBE Form SD50-35/JA50-60), as of and for the year ended June 30, 2024, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis, and is not a required part of the basic financial statements referenced in the preceding paragraph. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the financial profile information, estimated financial profile summary, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule and deficit reduction calculation, which were not audited and on which we render no opinion, has been subjected to the auditing procedures applied to the audit of the basic financial statements and certain other additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for those portions identified in the previous sentence as not audited, the Annual Financial Report is fairly stated in all material respects, in relation to the basic financial statements as a whole.

The answers to questions 1 through 23 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2024.

This report is intended solely for the information and use of the Board of Education, management of the North Shore School District 112 and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Baker Tilly US, LLP

Oak Brook, Illinois
October 15, 2024

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23. Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- All errors must be explained in the Itemization tab.**
Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.
- Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on or before November 15 with the exception of Extension Approvals. Please see AFR Instructions for complete submission procedures.
[IWAS](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within tab "Opinions & Notes".
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.
For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE).
Approval may be provided up to and no later than December 15 annually.
Note: The FY24 due date is Monday, December 16th, 2024. After the 16th, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
 - School district/joint agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of state, local, and federal Programs revealed any of the following statements to be true, then check the box on the left and attach the appropriate findings/comments.

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2;10-20.19;19-6].
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq].
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- 10. One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- 14. At least one of the following forms was filed with ISBE late: The FY23 AFR (ISBE FORM 50-35), FY23 Annual Statement of Affairs (ISBE Form 50-37), or FY24 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the *Illinois School Code* [105 ILCS 5/1A-8].

- 15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by *Illinois School Code* [105 ILCS 5/17-16 or 34-23 through 34-27].
- 16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
- 17. The district has issued school or teacher orders for wages as permitted in *Illinois School Code* [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to *Illinois School Code* [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].
- 18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **10/1/1991** (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20 9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right. [Sec. 10-20.9a\(c\)](#) \$ -
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2024, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

- 24. Enter the date that the district used to accrue mandated categorical payments. Date: 8/30/2024
- 25. For the listed mandated categorical payments (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950)						\$-
Total						\$-

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

- School district/joint agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:

Baker Tilly US, LLP

Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Signature of Audit Manager (not firm)

10/15/2024

mm/dd/yyyy

Note: A PDF (of the Audit Questionnaire) with signature is acceptable for this page. Enter the location on the signature line e.g. PDF in Opinion Page with signature.

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)

	Tax Year 2023	Equalized Assessed Valuation (EAV):	2,671,897,121					
Rate(s):	Educational 0.025976	+	Operations & Maintenance 0.004547	+	Transportation 0.001378	=	Combined Total 0.031900	Working Cash 0.000079

A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".

B. Results of Operations *

Receipts/Revenues 98,450,881	Disbursements/ Expenditures 91,168,289	Excess/ (Deficiency) 7,282,592	Fund Balance 57,295,398
---------------------------------	--	-----------------------------------	----------------------------

* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

C. Short-Term Debt **

CPPRT Notes 0	+	TAWs 0	+	TANs 0	+	TO/EMP. Orders 0	+	EBF/GSA Certificates 0	+
Other 0	=	Total 0							

** The numbers shown are the sum of entries on page 26.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts.	184,360,901
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	95,564,674

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.

Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: North Shore SD 112
District Code: 34049112002
County Name: Lake

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	57,295,398.00	0.582	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	98,450,881.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	91,168,289.00	0.926	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	98,450,881.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	109,780,115.00	433.49	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	253,245.25		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	72,448,490.44		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	2
Long-Term Debt Outstanding (P3, Cell H38)		95,564,674.00	48.16	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		184,360,901.35		Value	0.20

Total Profile Score: 3.80 *

Estimated 2025 Financial Profile Designation: RECOGNITION

* Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2024

	A	B	C	D	E	F	G	H	I	J	K	
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	CURRENT ASSETS (100)											
4	Cash (Accounts 111 through 115) ¹		90,001,829	11,146,183	4,435,206	4,948,390	3,641,994	24,727,728	3,683,713	0	0	
5	Investments	120										
6	Taxes Receivable	130	35,412,612	6,128,386	4,119,160	1,857,238	0	0	106,134	0	0	
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0	
8	Intergovernmental Accounts Receivable	150	1,121,335	0	0	0	0	0	0	0	0	
9	Other Receivables	160	555,050	40,047	0	37,416	174,192	315,102	0	0	0	
10	Inventory	170	0	0	0	0	0	0	0	0	0	
11	Prepaid Items	180	47,699	86,789	0	0	0	0	0	0	0	
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0	
13	Total Current Assets		127,138,525	17,401,405	8,554,366	6,843,044	3,816,186	25,042,830	3,789,847	0	0	
14	CAPITAL ASSETS (200)											
15	Works of Art & Historical Treasures	210										
16	Land	220										
17	Building & Building Improvements	230										
18	Site Improvements & Infrastructure	240										
19	Capitalized Equipment	250										
20	Construction in Progress	260										
21	Amount Available in Debt Service Funds	340										
22	Amount to be Provided for Payment on Long-Term Debt	350										
23	Total Capital Assets											
24	CURRENT LIABILITIES (400)											
25	Interfund Payables	410	0	0	0	0	0	0		0	0	
26	Intergovernmental Accounts Payable	420										
27	Other Payables	430	2,404,790	539,837	0	1,537,885	3,298	4,085,127	0	0	0	
28	Contracts Payable	440	0	0	0	0	0	2,208,756	0	0	0	
29	Loans Payable	460	0	0	0	0	0	0	0	0	0	
30	Salaries & Benefits Payable	470	3,590,534	0	0	0	0	0	0	0	0	
31	Payroll Deductions & Withholdings	480	2,292,233	9,427	0	0	219	0	0	0	0	
32	Deferred Revenues & Other Current Liabilities	490	71,315,602	12,242,052	8,228,428	3,733,049	107	157,145	212,014	0	0	
33	Due to Activity Fund Organizations	493										
34	Total Current Liabilities		79,603,159	12,791,316	8,228,428	5,270,934	3,624	6,451,028	212,014	0	0	
35	LONG-TERM LIABILITIES (500)											
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511										
37	Total Long-Term Liabilities											
38	Reserved Fund Balance	714	47,699	4,610,089	268,273	1,572,110	538,406	8,782,410	0	0	0	
39	Unreserved Fund Balance	730	47,487,667	0	57,665	0	3,274,156	9,809,392	3,577,833	0	0	
40	Investment in General Fixed Assets											
41	Total Liabilities and Fund Balance		127,138,525	17,401,405	8,554,366	6,843,044	3,816,186	25,042,830	3,789,847	0	0	
42												
43	ASSETS /LIABILITIES for Student Activity Funds											
44	CURRENT ASSETS (100) for Student Activity Funds											
45	Student Activity Fund Cash and Investments	126	228,768									
46	Total Student Activity Current Assets For Student Activity Funds		228,768									
47	CURRENT LIABILITIES (400) For Student Activity Funds											
48	Total Current Liabilities For Student Activity Funds		0									
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	228,768									
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		228,768									
51												
52	Total ASSETS /LIABILITIES District with Student Activity Funds											
53	Total Current Assets District with Student Activity Funds		127,367,293	17,401,405	8,554,366	6,843,044	3,816,186	25,042,830	3,789,847	0	0	
54	Total Capital Assets District with Student Activity Funds											
55	CURRENT LIABILITIES (400) District with Student Activity Funds											
56	Total Current Liabilities District with Student Activity Funds		79,603,159	12,791,316	8,228,428	5,270,934	3,624	6,451,028	212,014	0	0	
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds											
58	Total Long-Term Liabilities District with Student Activity Funds											
59	Reserved Fund Balance District with Student Activity Funds	714	276,467	4,610,089	268,273	1,572,110	538,406	8,782,410	0	0	0	
60	Unreserved Fund Balance District with Student Activity Funds	730	47,487,667	0	57,665	0	3,274,156	9,809,392	3,577,833	0	0	
61	Investment in General Fixed Assets District with Student Activity Funds											
62	Total Liabilities and Fund Balance District with Student Activity Funds		127,367,293	17,401,405	8,554,366	6,843,044	3,816,186	25,042,830	3,789,847	0	0	

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2024

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		4,061,995	
17	Building & Building Improvements	230		200,015,647	
18	Site Improvements & Infrastructure	240		1,858,382	
19	Capitalized Equipment	250		35,491,433	
20	Construction in Progress	260		44,380,469	
21	Amount Available in Debt Service Funds	340			325,938
22	Amount to be Provided for Payment on Long-Term Debt	350			95,238,736
23	Total Capital Assets			285,807,926	95,564,674
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			95,564,674
37	Total Long-Term Liabilities				95,564,674
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			285,807,926	
41	Total Liabilities and Fund Balance		0	285,807,926	95,564,674
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			285,807,926	95,564,674
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				95,564,674
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			285,807,926	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	285,807,926	95,564,674

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
92			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	71,106,180	13,350,254	8,353,083	3,945,962	1,200,577	2,828,389	356,803	0	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	4,536,057	50,000	0	1,603,006	0	0	0	0	0
97	FEDERAL SOURCES	4000	3,649,608	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		79,291,845	13,400,254	8,353,083	5,548,968	1,200,577	2,828,389	356,803	0	0
99	<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	18,763,693	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		98,055,538	13,400,254	8,353,083	5,548,968	1,200,577	2,828,389	356,803	0	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	43,881,621				713,799			0	
103	Support Services	2000	28,456,629	11,159,354		5,882,058	751,340	40,229,380		0	0
104	Community Services	3000	2,585	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	1,911,614	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	13,811,461	0	0			0	0
107	Total Direct Disbursements/Expenditures		74,252,449	11,159,354	13,811,461	5,882,058	1,465,139	40,229,380		0	0
108	<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	18,763,693	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		93,016,142	11,159,354	13,811,461	5,882,058	1,465,139	40,229,380		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		5,039,396	2,240,900	(5,458,378)	(333,090)	(264,562)	(37,400,991)	356,803	0	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		3,831,477	2,899,375	5,664,148	0	0	1,904,593	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		3,862,504	4,301,644	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(31,027)	(1,402,269)	5,664,148	0	0	1,904,593	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2024		47,764,134	4,610,089	325,938	1,572,110	3,812,562	18,591,802	3,577,833	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		65,060,089	12,506,604	8,171,745	3,501,881	0	0	200,113	0	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	760,406	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					0				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		65,820,495	12,506,604	8,171,745	3,501,881	0	0	200,113	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	0	138,072	0	220,916	1,021,734	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		0	138,072	0	220,916	1,021,734	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				33,342					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					33,342					

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2024

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	3,672,983	297,136	181,338	189,823	178,843	2,793,830	156,690	0	0
66	Gain or Loss on Sale of Investments	1520	480,704	0	0	0	0	34,559	0	0	0
67	Total Earnings on Investments		4,153,687	297,136	181,338	189,823	178,843	2,828,389	156,690	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	191,679								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	20,132								
75	Total Food Service		211,811								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	0	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Funds Revenues	1799	146,989								
83	Total District/School Activity Income (without Student Activity Funds)		0	0							
84	Total District/School Activity Income (with Student Activity Funds)		146,989								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	0								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	Total Textbook Income		0								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	11,144							
98	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	110,900	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0							
101	Refund of Prior Years' Expenditures	1950	57,947	50,320	0	0	0	0		0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	0								
104	Proceeds from Vendors' Contracts	1980	45,339	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983	0		0						
106	Payment from Other Districts	1991	0	0	0	0	0	0			
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	525,826	0	0	0	0	0		0	0
109	Other Local Revenues (Describe & Itemize)	1999	144,086	236,078	0	0	0	0	0	0	0
110	Total Other Revenue from Local Sources		773,198	408,442	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	70,959,191	13,350,254	8,353,083	3,945,962	1,200,577	2,828,389	356,803	0	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	71,106,180								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	3,376,554	0	0	0	0	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	Total Unrestricted Grants-In-Aid		3,376,554	0	0	0	0	0		0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	222,995			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	89,093			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	Total Special Education		312,088	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0		0					
137	CTE - Secondary Program Improvement (CTEI)	3220	0	0		0					
138	CTE - WECEP	3225	0	0		0					
139	CTE - Agriculture Education	3235	0	0		0					
140	CTE - Instructor Practicum	3240	0	0		0					
141	CTE - Student Organizations	3270	0	0		0					
142	CTE - Other (Describe & Itemize)	3299	0	0		0					
143	Total Career and Technical Education		0	0		0					
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0								
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
147	Total Bilingual Ed		0			0					
148	State Free Lunch & Breakfast	3360	5,349								
149	School Breakfast Initiative	3365	0	0							
150	Driver Education	3370	0	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0		984,648	0				
155	Transportation - Special Education	3510	0	0		618,358	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		1,603,006	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	0			0	0				
161	Early Childhood - Block Grant	3705	838,945	0							
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		50,000				0			
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	3,121	0	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		1,159,503	50,000	0	1,603,006	0	0	0	0	0
172	Total Receipts from State Sources	3000	4,536,057	50,000	0	1,603,006	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	523,014	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		523,014	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	319,302				0				
194	Special Milk Program	4215	8,295				0				
195	School Breakfast Program	4220	42,409				0				
196	Summer Food Service Program	4225	0				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	0								
199	Food Service - Other (Describe & Itemize)	4299	45,744				0				
200	Total Food Service		415,750				0				
201	TITLE I										
202	Title I - Low Income	4300	381,799	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
206	Total Title I		381,799	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	10,069	0		0	0				
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0		0	0				
210	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
211	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
212	Total Title IV		10,069	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	39,200	0		0	0				
215	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
216	Fed - Spec Education - IDEA - Flow Through	4620	1,122,106	0		0	0				
217	Fed - Spec Education - IDEA - Room & Board	4625	212,657	0		0	0				
218	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
220	Total Federal - Special Education		1,373,963	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
223	CTE - Other (Describe & Itemize)	4799	0	0			0				
224	Total CTE - Perkins		0	0			0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810	0	0			0				
226	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0		0		0	0
227	ARRA - Title I - Low Income	4851	0	0		0	0				
228	ARRA - Title I - Neglected, Private	4852	0	0	0	0		0		0	0
229	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
230	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
231	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
232	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
233	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
234	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
235	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
236	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
237	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
238	Impact Aid Formula Grants	4864	0	0	0	0		0		0	0
239	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
240	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
241	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
242	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
243	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
244	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
245	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
246	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
247	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
248	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
249	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
250	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
251	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
252	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
253	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
254	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901	0								
257	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
258	Title III - Immigrant Education Program (IEP)	4905	1,100			0	0				
259	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	127,686			0	0				
260	McKinney Education for Homeless Children	4920	0	0		0	0				
261	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
262	Title II - Teacher Quality	4932	105,978	0		0	0				
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0		0	0				
264	Federal Charter Schools	4960	0	0		0	0				
265	State Assessment Grants	4981	0	0		0	0				
266	Grant for State Assessments and Related Activities	4982	0	0		0	0				
267	Medicaid Matching Funds - Administrative Outreach	4991	57,940	0		0	0				
268	Medicaid Matching Funds - Fee-for-Service Program	4992	314,368	0		0	0				
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	337,941	0		0	0				0
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		3,126,594	0	0	0	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	3,649,608	0	0	0	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		79,144,856	13,400,254	8,353,083	5,548,968	1,200,577	2,828,389	356,803	0	0
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		79,291,845	13,400,254	8,353,083	5,548,968	1,200,577	2,828,389	356,803	0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	21,021,350	3,509,107	454,320	437,507	145,846	0	0	0	25,568,130	28,703,290
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	550,515	121,920	6,950	94,600	0	0	0	0	773,985	773,635
8	Special Education Programs (Functions 1200-1220)	1200	5,596,019	947,607	2,011,263	114,703	4,304	3,579	0	0	8,677,475	6,559,343
9	Special Education Programs Pre-K	1225	579,336	125,532	31,020	0	0	0	0	0	735,888	684,867
10	Remedial and Supplemental Programs K-12	1250	1,363,087	176,873	0	0	0	0	0	0	1,539,960	1,325,369
11	Remedial and Supplemental Programs Pre-K	1275	4,705	8	0	0	0	0	0	0	4,713	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
15	Summer School Programs	1600	121,578	20,288	0	0	0	0	0	0	141,866	145,102
16	Gifted Programs	1650	684,157	117,908	0	0	0	0	0	0	802,065	818,111
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	3,437,736	582,790	31,063	0	0	0	0	0	4,051,589	3,729,173
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912						1,460,378			1,460,378	1,664,831
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						125,572			125,572	0
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	33,358,483	5,602,033	2,534,616	646,810	150,150	1,463,957	0	0	43,756,049	44,403,721
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	33,358,483	5,602,033	2,534,616	646,810	150,150	1,589,529	0	0	43,881,621	44,403,721
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	0	0	420,200	0	0	0	0	0	420,200	124,127
39	Guidance Services	2120	1,696,473	283,871	0	0	0	0	0	0	1,980,344	1,685,887
40	Health Services	2130	510,738	58,727	34,765	5,527	7,009	0	0	0	616,766	635,608
41	Psychological Services	2140	689,407	104,580	89,984	5,667	0	0	0	0	889,638	1,003,474
42	Speech Pathology & Audiology Services	2150	1,472,940	246,716	2,400	220	0	0	0	0	1,722,276	1,883,920
43	Other Support Services - Pupils (Describe & Itemize)	2190	404,814	99,703	236,236	29,142	0	0	0	0	769,895	708,523
44	Total Support Services - Pupils	2100	4,774,372	793,597	783,585	40,556	7,009	0	0	0	6,399,119	6,041,539
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	504,475	315,872	888,366	2,395,536	0	0	0	0	4,104,249	4,547,102
47	Educational Media Services	2220	1,574,270	273,270	1,422,257	374,551	5,207,899	0	0	0	8,552,247	8,181,475
48	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	79,000
49	Total Support Services - Instructional Staff	2200	2,078,745	589,142	2,310,623	2,770,087	5,207,899	0	0	0	12,956,496	12,807,577
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	0	8,598	1,032,989	1,420	0	37,265	0	0	1,080,272	946,598
52	Executive Administration Services	2320	492,066	190,112	11,776	322	0	14,951	0	0	709,227	655,149
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
54	Tort Immunity Services	2361, 2365	0	0	546,244	0	0	0	0	0	546,244	544,444
55	Total Support Services - General Administration	2300	492,066	198,710	1,591,009	1,742	0	52,216	0	0	2,335,743	2,146,191

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	3,002,405	774,437	9,065	0	0	0	0	0	3,785,907	3,441,078
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	3,002,405	774,437	9,065	0	0	0	0	0	3,785,907	3,441,078
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	542,030	125,512	0	0	0	0	0	0	667,542	735,089
62	Fiscal Services	2520	243,723	47,639	136,317	6,504	26,991	71,099	0	0	532,273	397,504
63	Operation & Maintenance of Plant Services	2540	0	0	266	0	0	0	0	0	266	10,000
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	0	0	586,971	47,177	0	180	0	0	634,328	935,825
66	Internal Services	2570	0	0	0	245	0	0	0	0	245	5,000
67	Total Support Services - Business	2500	785,753	173,151	723,554	53,926	26,991	71,279	0	0	1,834,654	2,083,418
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	5
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	104,500	21,826	21,182	47,526	0	16,430	0	0	211,464	309,577
72	Staff Services	2640	583,984	170,487	115,498	46,458	0	651	0	0	917,078	900,052
73	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
74	Total Support Services - Central	2600	688,484	192,313	136,680	93,984	0	17,081	0	0	1,128,542	1,209,634
75	Other Support Services (Describe & Itemize)	2900	3,367	42	0	12,759	0	0	0	0	16,168	0
76	Total Support Services	2000	11,825,192	2,721,392	5,554,516	2,973,054	5,241,899	140,576	0	0	28,456,629	27,729,437
77	COMMUNITY SERVICES (ED)	3000	0	0	0	2,585	0	0	0	0	2,585	0
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			315,611			0			315,611	335,000
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	Total Payments to Other Govt Units (In-State)	4100			315,611			0			315,611	335,000
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						1,596,003			1,596,003	1,128,939
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						1,596,003			1,596,003	1,128,939
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	Total Payments to Other Govt Units	4000			315,611			1,596,003			1,911,614	1,463,939

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		45,183,675	8,323,425	8,404,743	3,622,449	5,392,049	3,200,536	0	0	74,126,877	73,597,097
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		45,183,675	8,323,425	8,404,743	3,622,449	5,392,049	3,326,108	0	0	74,252,449	73,597,097
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										5,017,979	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										5,039,396	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	1,424,772	238,995	3,777,977	1,503,747	4,213,863	0	0	0	11,159,354	14,773,696
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0				0	0
131	Total Support Services - Business	2500	1,424,772	238,995	3,777,977	1,503,747	4,213,863	0	0	0	11,159,354	14,773,696
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	1,424,772	238,995	3,777,977	1,503,747	4,213,863	0	0	0	11,159,354	14,773,696
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		1,424,772	238,995	3,777,977	1,503,747	4,213,863	0	0	0	11,159,354	14,773,696
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										2,240,900	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						5,228,099			5,228,099	0
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						8,582,412			8,582,412	0
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400				950		0			950	12,094,984
176	Total Debt Services	5000				950		13,810,511			13,811,461	12,094,984
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures					950		13,810,511			13,811,461	12,094,984
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,458,378)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	91,958	19,207	5,766,022	4,871	0	0	0	0	5,882,058	5,530,362
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	91,958	19,207	5,766,022	4,871	0	0	0	0	5,882,058	5,530,362
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110				0		0			0	0
193	Payments for Special Education Programs	4120				0		0			0	0
194	Payments for Adult/Continuing Education Programs	4130				0		0			0	0
195	Payments for CTE Programs	4140				0		0			0	0
196	Payments for Community College Programs	4170				0		0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190				0		0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100				0		0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
200	Total Payments to Other Govt Units	4000				0		0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
212	Total Debt Services	5000						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		91,958	19,207	5,766,022	4,871	0	0	0	0	5,882,058	5,530,362
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(333,090)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		317,556							317,556	360,282
220	Pre-K Programs	1125		24,022							24,022	34,134
221	Special Education Programs (Functions 1200-1220)	1200		251,766							251,766	242,695
222	Special Education Programs - Pre-K	1225		20,287							20,287	26,752
223	Remedial and Supplemental Programs - K-12	1250		19,133							19,133	17,426
224	Remedial and Supplemental Programs - Pre-K	1275		319							319	312
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		0							0	0
228	Summer School Programs	1600		2,402							2,402	3,506
229	Gifted Programs	1650		9,420							9,420	11,338
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		68,894							68,894	60,023
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		713,799							713,799	756,468
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		0							0	0
237	Guidance Services	2120		23,267							23,267	21,335
238	Health Services	2130		56,165							56,165	80,003
239	Psychological Services	2140		9,597							9,597	10,688
240	Speech Pathology & Audiology Services	2150		20,979							20,979	19,860
241	Other Support Services - Pupils (Describe & Itemize)	2190		12,861							12,861	5,400
242	Total Support Services - Pupils	2100		122,869							122,869	137,286
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		14,976							14,976	15,980
245	Educational Media Services	2220		116,095							116,095	109,015
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		131,071							131,071	124,995
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		23,232							23,232	24,332
251	Special Area Administration Services	2330		0							0	0
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		23,232							23,232	24,332
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		128,462							128,462	125,561
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		128,462							128,462	125,561

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490	0	0	0	0	0	0	0	0	0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services <i>(Describe & Itemize)</i>	2900	0	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110			0			0			0	0
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190			0			0			0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210						0			0	0
399	Payments for Special Education Programs - Tuition	4220						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
401	Payments for CTE Programs - Tuition	4240						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4290						0			0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310						0			0	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390			0			0			0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-23 thru 6-30-24 (from 2022 Levy & Prior Levies) *	Taxes Received (from the 2023 Levy)	Taxes Received (from 2022 & Prior Levies)	Total Estimated Taxes (from the 2023 Levy)	Estimated Taxes Due (from the 2023 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	69,037,997	34,925,233	34,112,764	69,934,547
5	Operations & Maintenance	12,671,216	6,113,666	6,557,550	12,242,052	6,128,386
6	Debt Services **	8,393,935	4,109,268	4,284,667	8,228,428	4,119,160
7	Transportation	3,688,910	1,852,778	1,836,132	3,710,016	1,857,238
8	Municipal Retirement	0		0		0
9	Capital Improvements	0		0		0
10	Working Cash	210,804	105,880	104,924	212,014	106,134
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	801,030	402,329	398,701	805,626	403,297
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	0		0		0
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	94,803,892	47,509,154	47,294,738	95,132,683	47,623,529
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)									0
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)									0
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)									0
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long-Term Debt
31	Xerox - Printers/Copiers	12/01/20	669,138	7	388,071			153,969	234,102	233,304
32	1495 Building LLC - Building lease 1495 Old Deerfield RD	04/12/23	179,575	7	315,312			47,075	268,237	267,322
33	CGA Investment Company	01/18/23	140,644	7	83,321	0	201,417	83,321	201,417	200,730
34	Gabriel J Viti Revocable Trust-Office Space Lease - 445 Sheridan Rd	12/31/22	1,068,313	7	960,168	0	197,958	213,723	944,403	941,182
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			2,057,670		1,746,872	0	399,375	498,088	1,648,159	1,642,538
44										
45	Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long-Term Debt
46	Series 2019 GO ARS Bonds	03/14/19	50,945,000	6	43,520,000			2,095,000	41,425,000	41,283,714
47	Series 2022 GO Bonds	12/30/22	54,045,000	6	54,045,000			4,830,000	49,215,000	49,047,145
48	Installment contract - laptops	12/08/22	805,816	8	604,362	0	3,831,477	1,159,324	3,276,515	3,265,340
49									0	
50									0	
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			107,853,486		99,916,234	0	4,230,852	8,582,412	95,564,674	95,238,736
65										
66	* Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds		7. Other Leases		10. Other			
68	2. Funding Bonds		5. Tort Judgment Bonds		8. Other Installment Contract		11. Other			
69	3. Refunding Bonds		6. Building Bonds		9. Other		12. Other			

**Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures**

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No.	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2023						0	0				
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	0	760,406				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0					
7	Drivers' Education Fees					10-1970					0	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					0	
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						0	760,406	0	0	0	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		760,406				
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	0					
17	DEBT SERVICE:											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									0		
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						0	760,406	0	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2024						0	0	0	0	0	
25	Reserved Cash Balance					714						
26	Unreserved Cash Balance					730	0	0	0	0	0	

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:	0				
32						Total Reserve Remaining:	0				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						0				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 44 tab						0				
46	Total						0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
31	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
32	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
33	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
36	Total Revenue Section B		337,941	0		0	0	0			0	337,941

Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue

37												
38	Total Other Federal Revenue (Section A plus Section B)	4998	337,941	0		0	0	0			0	337,941
39	Total Other Federal Revenue from Revenue Tab	4998	337,941	0		0	0	0			0	337,941
40	Difference (must equal 0)		0	0		0	0	0			0	0
41	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
42												

Part 2: CARES, CRRSA, and ARP EXPENDITURES

Review of the July 1, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

-----DISBURSEMENTS-----

		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
49	FUNCTION										
50	1. List the total expenditures for the Functions 1000 and 2000 below										
51	INSTRUCTION Total Expenditures									0	
52	SUPPORT SERVICES Total Expenditures									0	
53	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
54											
55	Facilities Acquisition and Construction Services (Total)									0	
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)									0	
57	FOOD SERVICES (Total)									0	
58	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
59											
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)									0	
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)									0	
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)			0	0	0		0		0	

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
63	Expenditure Section B:											
64				-----DISBURSEMENTS-----								
65	ESSER II EXPENDITURES (CRRSA)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
66				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
67	FUNCTION											
68	1. List the total expenditures for the Functions 1000 and 2000 below											
69	INSTRUCTION Total Expenditures	1000										0
70	SUPPORT SERVICES Total Expenditures	2000										0
72	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
73	Facilities Acquisition and Construction Services (Total)	2530										0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
75	FOOD SERVICES (Total)	2560										0
77	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0
81	Expenditure Section C:											
82				-----DISBURSEMENTS-----								
83	GEER I EXPENDITURES (CARES)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
84				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
85	FUNCTION											
86	1. List the total expenditures for the Functions 1000 and 2000 below											
87	INSTRUCTION Total Expenditures	1000										0
88	SUPPORT SERVICES Total Expenditures	2000										0
90	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
91	Facilities Acquisition and Construction Services (Total)	2530										0
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
93	FOOD SERVICES (Total)	2560										0
95	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
98	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
99	Expenditure Section D:											
100	GEER II EXPENDITURES (CRRSA)			-----DISBURSEMENTS-----								
101				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
102				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
103	FUNCTION											
104	1. List the total expenditures for the Functions 1000 and 2000 below											
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
107												
108	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
109	Facilities Acquisition and Construction Services (Total)	2530										0
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
111	FOOD SERVICES (Total)	2560										0
112												
113	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0
117	Expenditure Section E:											
118	ESSER III EXPENDITURES (ARP)			-----DISBURSEMENTS-----								
119				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
120				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
121	FUNCTION											
122	1. List the total expenditures for the Functions 1000 and 2000 below											
123	INSTRUCTION Total Expenditures	1000										0
124	SUPPORT SERVICES Total Expenditures	2000		4,992	332,323							337,315
125												
126	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
127	Facilities Acquisition and Construction Services (Total)	2530										0
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
129	FOOD SERVICES (Total)	2560										0
130												
131	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2023	Add: Additions July 1, 2023 thru June 30, 2024	Less: Deletions July 1, 2023 thru June 30, 2024	Cost Ending June 30, 2024	Life In Years	Accumulated Depreciation Beginning July 1, 2023	Add: Depreciation Allowable July 1, 2023 thru June 30, 2024	Less: Depreciation Deletions July 1, 2023 thru June 30, 2024	Accumulated Depreciation Ending June 30, 2024	Ending Balance Undepreciated June 30, 2024
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	4,061,995			4,061,995						4,061,995
6	Depreciable Land	222	0			0	50		0		0	0
7	Buildings	230										
8	Permanent Buildings	231	158,899,846	39,423,952		198,323,798	50	53,960,455	3,653,305		57,613,760	140,710,038
9	Temporary Buildings	232	1,541,263	399,375	248,789	1,691,849	20	182,462	344,119	248,789	277,792	1,414,057
10	Improvements Other than Buildings (Infrastructure)	240	1,784,282	74,100		1,858,382	20	1,274,667	37,014		1,311,681	546,701
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	28,516,492	6,572,046	266,243	34,822,295	10	16,155,532	2,987,696	266,243	18,876,985	15,945,310
13	5 Yr Schedule	252	669,138	0	0	669,138	5	295,592	153,969		449,561	219,577
14	3 Yr Schedule	253				0	3		0		0	0
15	Construction in Progress	260	41,178,508	40,537,572	37,335,611	44,380,469	--					44,380,469
16	Total Capital Assets	200	236,651,524	87,007,045	37,850,643	285,807,926		71,868,708	7,176,103	515,032	78,529,779	207,278,147
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								7,176,103			

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	74,126,877	
9	O&M	Expenditures 16-24, L155	Total Expenditures			11,159,354	
10	DS	Expenditures 16-24, L178	Total Expenditures			13,811,461	
11	TR	Expenditures 16-24, L214	Total Expenditures			5,882,058	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			1,465,139	
13	TORT	Expenditures 16-24, L429	Total Expenditures			0	
14			Total Expenditures		\$	106,444,889	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0	
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education			0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs			773,985	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			735,888	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			4,713	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs			141,866	
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0	
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0	
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			1,460,378	
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0	
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0	
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0	
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0	
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0	
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0	
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			2,585	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			1,911,614	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			5,392,049	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			0	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services			0	
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0	
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			4,213,863	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0	
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			8,582,412	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			24,022	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			20,287	
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			319	
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			2,402	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			0	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition			0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000 Community Services			0	
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay			0	
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			0	
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)		\$	23,266,383	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			83,178,506	
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024			3,430.54	
99			Estimated OEPP (Line 97 divided by Line 98)			\$ 24,246.48	
100							

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount		
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		211,811	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		0	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		0	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		11,144	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		525,826	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		312,088	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		5,349	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		1,603,006	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		50,000	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		3,121	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		415,750	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		381,799	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV		10,069	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,122,106	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		212,657	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		1,100	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		127,686	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		105,978	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A - Supporting Effective Instruction - State Grants		0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		57,940	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		314,368	
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		337,941	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, FY22, FY23, or FY24 revenue received in FY24 for FY20, FY21, FY22, FY23, or FY24 Expenses		0	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		1,852,628	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		234,400	
196				Total Deductions for PCTC Computation (Line 104 through Line 194)	\$	7,896,767	
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 196)		75,281,739	
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		7,176,103	
199				Total Allowance for PCTC Computation (Line 197 plus Line 198)		82,457,842	
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024		3,430.54	
201				Total Estimated PCTC (Line 199 divided by Line 200) * \$		24,036.40	
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2024 Special Education Funding Allocation Calculation Details and the FY 2024 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 193 and 194.						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>				634,328			
11	Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required).				45,744			
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			44,319,698		44,319,698	
20	Support Services:							
21	Pupil	2100			6,514,979		6,514,979	
22	Instructional Staff	2200			7,879,668		7,879,668	
23	General Admin.	2300			2,358,975		2,358,975	
24	School Admin.	2400			3,914,369		3,914,369	
25	Business:							
26	Direction of Business Spt. Srv.	2510		719,580	0	719,580	0	
27	Fiscal Services	2520		538,661	0	538,661	0	
28	Oper. & Maint. Plant Services	2540			7,137,291	7,137,291	0	
29	Pupil Transportation	2550			5,895,389		5,895,389	
30	Food Services	2560			0		0	
31	Internal Services	2570		245	0	245	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			226,563		226,563	
36	Staff Services	2640		957,355	0	957,355	0	
37	Data Processing Services	2660		0	0	0	0	
38	Other:	2900			16,216		16,216	
39	Community Services	3000			2,585		2,585	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				(12,448,805)		(12,448,805)	
41	Total			2,215,841	65,816,928	9,353,132	58,679,637	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	2,215,841	Total Indirect Costs:	9,353,132	
44				Total Direct Costs:	65,816,928	Total Direct Costs:	58,679,637	
45				= 3.37%		= 15.94%		
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2024					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6	North Shore SD 112			34-049-1120-02_AFR24 North Shore SD 112		
7	34049112002					
8	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.	
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔					
10	Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning		x	x	NONE	GCA/ABM
12	Custodial Services		x	x	NONE	Township HS District 113 - Math Pgm
13	Educational Shared Programs		x	x	NONE	CLIC
14	Employee Benefits		x	x	NONE	IEC; Ameren Energy Marketing; Constellation New Energy Gas
15	Energy Purchasing		x	x	NONE	Organic Life
16	Food Services					
17	Grant Writing		x	x	NONE	Highland Park Park District joint use of facilities
18	Grounds Maintenance Services		x	x	NONE	CLIC (General, Casualty & Workers Comp), NIHIP (Health Insurance)
19	Insurance		x	x	NONE	ISDLAF; PMA
20	Investment Pools		x	x	NONE	Hodges Loizzi, and Franczyk
21	Legal Services					
22	Maintenance Services		x	x	NONE	HumanEx
23	Personnel Recruitment		x	x	NONE	HumanEx
24	Professional Development			x	NONE	Shared Director for Safety and Security (D106 & D109)
25	Shared Personnel		x	x	NONE	NSSED (North Suburban Special Education District)
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings		x	x	NONE	US Communities, BuyBoard, National IPA, NAEIR
28	Supply & Equipment Purchasing		x	x	NONE	Township HS District 113
29	Technology Services		x	x	NONE	First Student, Safeway
30	Transportation					
31	Vocational Education Cooperatives		x	x	NONE	Highland Park Park District Joint use of facilities
32	All Other Joint/Cooperative Agreements		x	x	NONE	Highland Park Police Dept; Township HS District 113
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA:					
41						
42						
43						

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department (N-330)
 100 North First Street
 Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

School District Name: North Shore SD 112
 RCDT Number: 34049112002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2024				Budgeted Expenditures, Fiscal Year 2025			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	709,227		0	709,227	702,825		0	702,825
2. Special Area Administration Services	2330	0		0	0	0		0	0
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	667,542	0	0	667,542	698,160	0	0	698,160
5. Internal Services	2570	245		0	245	500		0	500
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,377,014	0	0	1,377,014	1,401,485	0	0	1,401,485
9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)									2%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2024, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2024. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2025, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

If line 9 is greater than 5% please check one box below.

- The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2024, to ensure inclusion in the fall 2024 report or postmarked by January 15, 2025, to ensure inclusion in the spring 2025 report. Information on the waiver process can be found at the waiver's webpage below.
<https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.

This page is provided for detailed itemizations as requested within the body of the report.

Type Below.

- | | |
|---|--|
| 1. Page 11, Row 74 Other Food Service | Student milk fees |
| 2. Page 12, Row 108 Other Local Fees | Registration fees , other miscellaneous revenue |
| 3. Page 12, Row 109 Other Local Revenues | Other Miscellaneous revenue |
| 4. Page 13, Row 170 Other Restricted Revenue from State Sources | Library Grant program |
| 5. Page 14, Row 199 Food Service - Other | Food Commodities |
| 6. Page 15, Row 269 Other Restricted Revenue from Federal Sources | ESSER Grants |
| 7. Ed Fund - Page 16, Row 43 Other Support Services - Pupils | Support staff Salaries |
| 8. Ed Fund - Page 17, Row 75 Other Support Services | Support staff Salaries |
| 9. DS Fund - Page 19, Row 175 Debt Services - Other | Debt Service Fees |
| 10. IMRF Fund - Page 20, Row 241 Other Support Services - Pupils | Support staff benefits |
| 11. IMRF Fund - Page 21, Row 275 Other Support Services | Support staff benefits |
| | Represents installment contracts entered into by the |
| | District during the fiscal year, amounts are reported in |
| | 7990 function |
| 12. Short Term-Long-Term Debt 26 - column G | |

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17.
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013.
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds (Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation).
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation).
- ¹³ GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

Note: If you have trouble inserting pdf files, submit as a separate attachment in IWAS and they will be inserted for you.

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2025 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY 2025 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2025 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	79,144,856	13,400,254	5,548,968	356,803	98,450,881
9	Direct Expenditures	74,126,877	11,159,354	5,882,058		91,168,289
10	Difference	5,017,979	2,240,900	(333,090)	356,803	7,282,592
11	Fund Balance - June 30, 2024	47,535,366	4,610,089	1,572,110	3,577,833	57,295,398
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2024 Audit Checklist

RCDT: 34049112002
School District/Joint Agreement Name: North Shore SD 112
Auditor Name: Nick Cavaliere, CPA, CFE
License #: 065-040118 License Expiration Date (below): 9/30/2027
34-049-1120-02_AFR24 North Shore SD 112

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
5. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200 and Other Objects (600).
6. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
7. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
8. All entries were entered to the nearest whole dollar amount (Exception: 9 Month ADA on PCTC OEPF Tab).

Balancing Schedule

Check this Section for Error Messages

*The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.*

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.	
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D).	ENTER ACCOUNTING INFO
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
2. Page 2: Audit Questionnaire, Part C - Other Issues #22	
School districts are required to catalogue and report unpaid fees from students that result from the high school's inability to withhold student grades, transcripts, and diplomas.	OK
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F64) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H64).	OK
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49.	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74).	OK
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0.	OK
11. Page 7: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero on the Itemization 44 tab.	OK
12. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0.	OK
19. Assets-Liab (C45, C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33)-Enter Student Activity Funds.	OK
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab.	OK
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds.	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpapers are no longer required to be submitted by the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).

All School Districts / Joint Agreements that have Federal grant expenditures greater than \$750,000 should use the workpapers found in the "Single Audit Workpaper Template" on our website at www.isbe.net/gata or via direct link:

[Single Audit Workpapers](#)

GATA REQUIREMENTS

All School Districts/Joint Agreements must also complete GATA reporting requirements on the GATA Grantee Portal (<https://grants.illinois.gov/portal>)

- 1) Audit Certification Form
- 2) Consolidated Year End Financial Report (with in-relation to opinion)
- 3) Audit Package Submission
- 4) Data Collection Form (NOT REQUIRED FOR SINGLE AUDITS)

Guidance for completing the GATA reporting requirements can be found on our website (www.isbe.net/gata) under the "What's new?" banner, or via the link below.

[Guidance for the AARR Requirements](#)



INSPIRE · INNOVATE · ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

Date: October 22, 2024
To: Board of Education
From: Dr. Michael Lubelfeld, Superintendent
Subject: FOIA Requests
Policy Alignment: Policy 2:250-Access to Public Records
Disposition: Information

Executive Summary:

Board Policy 2:250 Access to Public Records requires the Superintendent or designee(s) to report to the board at each regular Board meeting any Freedom of Information (FOIA) requests and the status of the District's response.

The following is a summary of recent requests the District received under the Freedom of Information Act:

- On September 19, 2024, Owen Wang from the Lake County Gazette requested school evacuation plans. The District responded to the request on September 23, 2024.
- On September 19, 2024, Jimmy Benowitz requested data on staffing agencies. The District responded with an extension notice on September 26, 2024, and with a final response on October 7, 2024.
- On October 2, 2024, Anna Ettlinger requested documentation relating to student enrollment, the equity audit, and board communication. The District responded to the request on October 8, 2024.
- On October 3, 2024, Elizabeth Hirsch requested documentation relating to personnel evaluation, the equity audit, student enrollment, and expenditures. The District responded on October 10, 2024.
- On October 4, 2024, Cathy Curran requested documentation relating to student enrollment demographics and expenditures. The District responded on October 11, 2024.
- On October 8, 2024, Anna Ettlinger requested documentation relating to student enrollment and MAP testing. The District responded on October 14, 2024.

Recommendation:
Information Only



Board of Education Regular Meeting
Northwood Middle School, 945 North Ave., Highland Park, IL 60035

September 24, 2024

Open Session Minutes

This meeting was streamed live and can be accessed online at <https://vimeo.com/user133899354>

Call to Order, Roll Call

President Hirsh called the meeting to order at 7:00 p.m.

Members Present:

Alexander Brunk, Jenny Butler, Lisa Hirsh, Melissa Itkin (arrived 8:15 p.m.), Dan Jenks, Art Kessler, Bennett Lasko

Members Absent:

None

Administrators Present:

Dr. Michael Lubelfeld, Superintendent
Dr. Monica Schroeder, Deputy Superintendent
Mr. Jeremy Davis, Assistant Superintendent for Finance & Operations
Dr. Kevin Ryan, Assistant Superintendent of Teaching and Learning
Dr. Holly Colin, Assistant Superintendent for Student Services
Mr. Ben Finfer, Director of Communications & Community Relations
Mr. Michael Rodrigo, Director of Personnel Services
Mr. Jeremy Wickham, Executive Director of Technology & Operations

Pledge of Allegiance

President Hirsh led the Pledge of Allegiance.

Approval of Agenda

President Hirsh asked for a motion to approve the agenda as presented. Mr. Lasko moved, and Mr. Jenks seconded the motion. Upon a voice vote, the agenda was approved.

Superintendent's Report

- Dr. Lubelfeld provided an update on the Magic School AI pilot. Over 300 staff have registered accounts and a staff survey showed teachers understand the importance of a balanced approach to AI integration in education. They also emphasized the need for proper training, ethical considerations, and ensuring AI is used as a tool to enhance, not

replace traditional teaching methods. They suggested the focus be on leveraging AI to support and enrich learning while maintaining the essential human elements.

- An overview of recent professional development was shared and included teacher training on the new elementary English and Spanish Language Arts resource (HMH), and training on the new middle school Science resource (Savvas elevateScience).
- The Teaching and Learning Department has been busy with the selection process for a new middle school English Language Arts resource and reviewing middle school Mathematics and World Language curricular resources.
- The District's equity journey continues. On September 9, the first of a four-part book study on *The Four Pivots* was facilitated by Dr. Gloria McDaniel-Hall. Additional sessions will be held on October 15, November 4, and December 2.
- Dr. Lubelfeld shared highlights from a recent professional learning conference he attended in Montgomery Alabama that focused on Understanding and Defining Moments in History. He learned a great deal and toured sites that focused on African American history including Freedom Monument Sculpture Park, Legacy Museum, and the National Memorial for Peace and Justice. The experience was very moving and powerful.
- September marks Hispanic Heritage Month and to celebrate the schools the Highland Park and Highwood Public Libraries and Park District are offering many activities.
- Dr. Schroder provided an update on the Strategic Change process. A kick-off meeting with the over 60 Discovery Team members was held on September 5th and 6th. Focus group discussions for the Extended Discovery Team members are scheduled for October 29th and 30th. The administrative team will unpack and analyze the collected data and bring draft goals back to the Discovery Team on December 12. A final draft of the Strategic Change Agenda will be brought to the Board for review in January and approval in February.
- Dr. Schroeder provided an overview of the staff Humanex Culture Survey administered during the opening day Institute. The overall district results showed that 85.7% of all staff are highly engaged and highly satisfied at work. That is the highest percentage since the survey was first administered in 2028. She reviewed the top-rated dimensions, which included pride, engage-inspired, quality, satisfaction, and continuous improvement. Areas identified for growth included recognition, performance planning, and communications. Principals will use the data to identify goals for improvement.
- The Highland Park Community Foundation Golden Apple Award Committee is asking community members to nominate an outstanding middle school teacher. Information and nomination forms can be found on the HPCF website.
- The District has made available to all families equitable mental health and academic support. A list is available at nssd112.org/resources.

Recognition Update: Elysia Garcia (Teacher at Oak Terrace) - Fullbright Scholar

Oak Terrace Early Childhood Special Education Teacher, Ms. Elysia Garcia was one of only 10 U.S. citizens selected in 2023 for the Fulbright Distinguished Awards in Teaching Short Term Program by the U.S. Department of State and Fulbright Foreign Scholarship Board. Over the summer, as part of the program, she traveled to India to support the development of a curriculum for young learners. Ms. Garcia shared with the Board and administration her

experiences in India. During the weeks she spent there she worked with educators at all different levels and visited private, public, and lab schools. She worked with preschool and kindergarten teachers to help them develop curriculum frameworks and rubrics. She spent time training early childhood teachers on lesson planning and modeled lessons for students. Her time in India also included enriching cultural experiences with Indian cuisine, visits to historical sites and museums, and even learning the game of cricket. Ms. Garcia said it was an amazing and exciting experience and she's looking forward to bringing back what she learned with her students.

School Presentation - Braeside Elementary School

Braeside Principal, Ms. Kahn, and teachers, Ms. Joseph, Ms. Liberman, and instructional coach Ms. Ruiz-Crosswhite, shared how they are dedicated to ensuring that every student at Braeside loves where they learn. The school's mission is to nurture the growth of the whole child within a supportive and collaborative community. Teachers have been using student social-emotional check-ins and the student engagement survey to better understand how their students are feeling and to gauge their school experiences and perspectives. Through these assessments, they found that students felt supported, enjoyed special activities, and appreciated leadership opportunities, but they also wanted more choice in their learning and more hands-on activities. Based on the feedback, Braeside has focused on three themes - ABC's - Applicability, Belonging, and Choice. Teachers engage students by showing them how what they are learning is applicable to their daily lives. To help students feel a sense of belonging and connection at school, students are encouraged to participate in a wide variety of clubs and activities. Furthermore, a Love to Learn Day was organized with two 45-minute sessions in the afternoon where students could choose from various activities they were interested in. It has been exciting to see the students engaged and thriving, and they are looking forward to seeing the results in the next engagement survey later in the fall.

Update on Middle School English Language Arts Selection Process

On September 10th, the Board heard a detailed presentation at the Committee of the Whole meeting about the selection process being used by the Teaching and Learning Department to choose a new core curricular resource for middle school English Language Arts. Dr. Kimmelman, the Director of Curriculum and Instruction, provided an update on the selection process, highlighting the significant positive growth in ELA that middle school students have achieved over the past few years. The aim is to select a new curricular resource that aligns with the District's well-developed and defined ELA program and continues the positive growth trend. Surveys of middle school students, parents, and teachers revealed that students want more choices and interesting topics in reading selections, while parents prioritize critical thinking/analytical skills, writing, reading comprehension, and exposure to diverse texts. Dr. Kimmelman is also seeking input and collaboration with Highland Park High School. The curricular resource selection committee, consisting of ELA teachers and administrators, will evaluate and analyze three resources using rubrics over the next few months. A final recommendation is expected to be presented to the Board in February.

Preliminary Discussion of Proposed 2024 Levy Timeline

Mr. Davis discussed the preliminary 2024 Tax Levy. He has estimated the aggregate tax levy for 2024 using the Consumer Price Index for all Urban Consumers (CPI-U) as of December 31, 2023. That CPI-U was 3.4%, and the allowable tax extension increase is limited by the CPI-U or 5%, whichever is less. So, District 112 will be capped at a 3.4% increase in the tax extension (excluding new property). At the October 22 Board meeting, the proposed Levy will be discussed more in-depth and the Board will be asked to approve the Resolution for the Estimated Aggregate and to publish a notice for a legal hearing to be held in conjunction with the November 19 Board meeting. After the public hearing, the board will be asked to approve the 2024 Levy. Mr. Davis is recommending that the Board levy for the full amount allowable, citing potential unexpected costs associated with pending construction projects, the 10-year Health Life Safety study, and uncertain long-range plans for Phase 3. However, some Board members are interested in considering a partial abatement of taxes due to the healthy fund balance the District has maintained over the past several years. It was suggested that the Finance Committee convene in October to analyze and discuss the available options.

Annual Student Enrollment Report 2024-25

Dr. Colin presented the 6th-Say Student Enrollment Report for the current school year. The data, as of August 31, 2024, shows 3,494 students enrolled in grades K-8, with an additional 196 Pre-K students enrolled in the Early Childhood Program, bringing the grand total PK-8 enrollment to 3,690 students. This is 57 fewer students overall that were enrolled in 2023-24. The enrollment number for each school was shared and compared to the previous year and to the latest demographer's projections. It was noted that Braeside has fewer new kindergarten students than typically seen (30) which has decreased their enrollment by 16 to 265 students. Indian Trail has also seen an anticipated decrease in enrollment of 23 students for a total enrollment of 456 due to the shift in boundaries made a few years ago to alleviate overcrowding. Most notable was the enrollment at Oak Terrace with 296 students which is 45 fewer students than last year. This decrease is due to fewer EL students enrolled. It was noted that military students are served at both Sherwood and Wayne Thomas and placement is determined by space at each grade level on a case-by-case basis. There was discussion on the overall decrease in kindergarten enrollment district-wide and the impact this may have. Dr. Lubelfeld suggested having an updated demographic study completed to help make future decisions.

Review of Budget vs. Estimated Actuals 2023/2024

Mr. Davis presented a reconciliation of the 2023-24 budget against the estimated actual expenses and revenues for 2023-24. The most recent estimates from the auditors suggest an operating surplus of approximately \$5.8 million for the year ending June 30, 2024, due to higher revenues and lower expenditures than budgeted. Key factors contributing to the surplus include: \$6.2 million in additional revenue, primarily from higher investment earnings and federal grants; \$1.1 million in expenditure savings, mainly in employee salaries and capital outlay; and \$4.2 million in other sources of funds, primarily from iPad leases.

The district's operational fund balance increased from \$55.6 million on July 1, 2023, to \$61.4 million on June 30, 2024, representing a healthy fund balance to revenue ratio of 58.2%. It was noted that the District has approximately \$90 million in future projects to bid out. This significant pipeline of planned expenditures may require the use of this surplus to ensure we can meet our upcoming project commitments.

Freedom of Information Requests

The Board was informed of the following requests the District received under the Freedom of Information Act:

- On August 10, 2024, Jimmy Benowitz requested email exchanges between the District and two consultants. The District responded with an extension notice on August 16, 2024, and with a final response on August 26, 2024.
- On August 16, 2024, Owen Wang from the Lake County Gazette requested salary data for all staff. The District responded on August 21, 2024.
- On August 22, 2024, Owen Wang from the Lake County Gazette requested data on new and retiring staff. The District responded on August 23, 2024.
- On August 27, 2024, Owen Wang from the Lake County Gazette requested data on school activities and clubs. The District responded on August 28, 2024.
- On August 29, 2024, Owen Wang from the Lake County Gazette requested school calendars. The District responded on August 30, 2024.
- On August 30, 2024, Owen Wang from the Lake County Gazette requested student enrollment data. The District responded on September 5, 2024.

Public Comments Related to Matters on the Agenda

None

Consent Agenda

The Board utilizes a consent agenda for various routine action items, which allows the Board to approve items in a single motion unless the Board or the Superintendent requests otherwise. Mr. Lakso requested that the Special Meeting Minutes from August 13, 2024, Closed Session Meeting Minutes from August 13, 2024, and Regular Meeting Minutes from August 20, 2024, be removed from the consent agenda and voted on separately. President Hirsh asked for a motion to approve the amended consent agenda as follows:

- Committee of the Whole Meeting Minutes - September 10, 2024
- Personnel Recommendations
 - Appointments
 - Appointment of **Kristen Georger** as full-time (1.0) SAIL Paraprofessional at Edgewood Middle School, effective September 23, 2024
 - Appointment of **Carlos Ferrera** as full-time (1.0) ILP Paraprofessional at Oak Terrace Elementary School, effective August 24, 2024
 - Appointment of **Emma Ferguson** as full-time (1.0) ILP Paraprofessional at Sherwood Elementary School, effective September 26, 2024

- Appointment of **Blanca Garcia** as full-time (1.0) ILP Paraprofessional at Sherwood Elementary School, effective September 26, 2024
 - Resignations
 - Resignation of **Sarah Wenning** as full-time (1.0) ILP Paraprofessional at Sherwood Elementary, effective September 6, 2024
 - Resignation of **Blanca Garcia** as full-time (1.0) ILP Paraprofessional at Oak Terrace Elementary, effective September 24, 2024
 - Leave of Absence
 - Unpaid leave of absence for **Mary Tudor**, ILP Paraprofessional at Edgewood Middle School effective September 20, 2024 through November 15, 2024
 - Resignation Extra Duty Stipend
 - Resignation of **Colin Alexander** as soccer and wrestling coach at Northwood Middle School effective September 24, 2024
 - Team Leader Stipends
 - Northwood
 - 6th Grade - **Jamie Cohn/Sarah Holsen**
 - 7th Grade - **Todd Middendorf**
 - 8th Grade - **Erick Albrecht**
 - CAPE - **Sara Simons**
 - Edgewood
 - 6th Grade - **Maddie Henderson**
 - 7th Grade - **Michael Buss**
 - 8th Grade - **Joanne Dimitriou**
 - CAPE - **Christina Garza**
 - Job Alike Mentor Stipends

Jessica Meland	Kaitlin Mader	Beth Rich
Yun Lee	Megan Kobylski (.5)	Colleen Howe
Jackie Jacobson	Courtney Erickson	Gabbi Sanders
Kathy Anaya (.5)	Nick Novak	Kendall Dickman
Sarah Larson Cordova	Patty Heinzen	Sarah Merritt
Marie Hood	Kaye Piña	Emily Halliday (.5)
Lauren Sachs (.5)	Tommy Iverson	Lisa Freer
Austin Klein	Kristin Salamanca	Brittany Coffin
Mollie McDougall	Abby Los	Stephanie Eriksen
Kayla Manilow	Kristen Douglass	Shannon Ruiz-Crosswhite
Erika Moran Garcia		
 - Job Alike Mentor for Two Mentees

Jori Miller	Leanne Berzanski	Karen Grost
Bonnie Fodor		
 - Building Mentors

Molly Bayless	Carly Sheppard	Marcie Lesser
Kathy Anaya	Sarah Walsh	Rudy Lagunas
Alyssa Kodroff	Greta Hoff	Missy Williams (.5)

Stephanie Just (.5)

- Support Mentor Stipends

Sarah Ramp

Alayna Weinstein

Luana Tazioli

Jessica Share

Shara Lieberman

Brooke Halpin

Stephanie Just

Sarah Shanes

Kristin Salamanca

Jessica Marvin

Mirela Vesa

Santiago Rubio

Rocio Robledo-Zak

Kathy Anaya

- iii. Bill List
- iv. Treasurer's Report - August 2024
- v. Destruction of Closed Session Recordings from March 14, 2023
- vi. Open Closed Session Meeting Minutes from April 9, 2024, April 16, 2024 (late) & June 11, 2024 (early)

Mr. Lasko moved, and Mr. Jenks seconded the motion to approve the amended Consent Agenda as presented. President Hirsh requested a roll call vote:

AYES: Brunk, Butler, Hirsh, Itkin, Jenks, Kessler Lasko

NAYS: None

The motion passed

Approval of Meeting Minutes - August 13, 2024 and August 20, 2024

President Hirsh asked for a motion to approve the Special Meeting Minutes from August 13, 2024, the Closed Session Meeting Minutes from August 13, 2024, and the Regular Meeting Minutes from August 20, 2024, as presented. Mr. Jenks moved and President Hirsh seconded the motion. Upon a voice vote, the motion was approved (6-0). Mr. Lasko abstained.

Approval of Board Policy Updates and Periodic Reviews

- At the August 22 Board meeting, the Board discussed policy updates and periodic reviews that were recommended by the Illinois Association of School Boards PRESS issues 115 and 116. There were no concerns expressed with the updates. President Hirsh then called for a motion to approve the updates and periodic reviews to the following policies as presented: Updates: 4:70 Resource Conservation, 5:130 Responsibilities Concerning Internal Information, 5:200 Terms & Conditions of Employment & Dismissal, 6:140 Education of Homeless Children, 2:260 Uniform Grievance Procedure, 2:265 Title IX Grievance Procedure, 5:100 Staff Development Program, 7:20 Harassment of Students Prohibited, 7:185 Teen Dating Violence Prohibited
- Periodic reviews: 2:70 Vacancies on the School Board - Filling Vacancies by Appointment, 2:125 Board Member Compensation; Expenses, 2:160 Board Attorney, 4:15 Identity Protection, 4:80 Accounting & Audits, 5:180 Temporary Illness or Temporary Incapacity, 5:290 Employment Termination & Suspensions, 5:310 Compensatory Time-Off, 6:110 Programs for Students at Risk of Academic Failure and/or Dropping out of School, 6:150 Home and Hospital Instruction, 7:170 Vandalism.

Mr. Lasko moved, and Ms. Itkin seconded the motion. President Hirsh requested a roll call vote:

AYES: Brunk, Butler, Hirsh, Itkin, Jenks, Kessler Lasko

NAYS: None

The motion passed.

Approval of Annual Salary Compensation Report FY24

As required by State legislation, the Board was presented with the 2023-24 salary and compensation report for administrators and certified staff. This report and the NSEA collective bargaining agreement will be posted on the District website and submitted to the Lake County Regional Superintendent's Office as required. President Hirsh asked for a motion to approve the Annual Salary Compensation Report, as presented. Mr. Jenks moved, and Ms. Butler seconded the motion. President Hirsh requested a roll call vote:

AYES: Brunk, Butler, Hirsh, Itkin, Jenks, Kessler Lasko

NAYS: None

The motion passed.

Approval of Board Members' Estimated Expenses - 2024 Joint Annual Conference

Board members, Jenny Butler, Lisa Hirsh, Melissa Itkin, Art Kessler, and Bennett Lasko plan to attend the Joint Annual Conference(JAC) in Chicago November 22-24, 2024. Board Policy 2:125 requires that all Board member expense requests for travel, meals, and/or lodging must be approved by a roll call vote at an open meeting of the Board. According to the Resolution to Regulate Expense Reimbursement approved by the Board in August 2018, each Board member's expenses may not exceed \$5,000 per year. Additionally, Board members are required to submit estimated expenses in advance of attending a conference or workshop. After attending, they may submit a reimbursement form with receipts if they wish to receive reimbursement for preapproved incurred expenses. Ms. Butler, President Hirsh, Ms. Itkin, Mr. Kessler and Mr. Lasko submitted Estimated Expense Forms for the JAC for the full Board to approve. President Hirsh asked for a motion to approve the Board Members' Estimated Expenses for the 2024 Joint Annual Conference as presented. Mr. Jenks moved and Mr. Brunk seconded the motion. President Hirsh requested a roll call vote:

AYES: Brunk, Butler, Hirsh, Itkin, Jenks, Kessler Lasko

NAYS: None

The motion passed.

Approval of Amendments to Reciprocal Reporting Agreements with the City of Highland Park and the City of Highwood for Law Enforcement Access to School Security Cameras

The Board entered into individual Intergovernmental Reciprocal Reporting Agreements with the City of Highland Park and the City of Highwood in February/March 2020. The administration has worked with both cities on amendments to the agreements to further provide law enforcement with limited access to the school district's security camera live feed and recorded footage. The administration believes camera access adds an important layer of school safety and security for our schools. The amendments outline the terms under which the Highland Park Police and Highwood Police can access security camera footage for District 112 buildings.

President Hirsh asked for a motion to approve the Amendments to the Reciprocal Reporting Agreements with the City of Highland Park and the City of Highwood for Law Enforcement Access to School Security Cameras, as presented. Mr. Lakso moved, and Mr. Jenks seconded the motion. President Hirsh requested a roll call vote:

AYES: Brunk, Butler, Hirsh, Itkin, Jenks, Kessler Lasko

NAYS: None

The motion passed.

Approval of Intergovernmental Agreement with the Lake County Regional Office of Education for Mutual Assistance in Response to Crisis in Public Schools of Lake County

The Lake County School Mutual Aid Response Team (LCSMART) is a program designed to provide mutual aid in crises, primarily arising out of disaster or violence in School Districts and Cooperatives within Lake County. The program also provides training and professional development to prepare member personnel for response and recovery activities. The Lake County Regional Office of Education (ROE) created an Intergovernmental Agreement (IGA) between the ROE, the Boards of Education, and special education cooperatives in Lake County who wish to participate in the LCSMART program. Each School Board and Cooperative that chooses to participate will contribute \$250 toward the administration of this Agreement for the 2024-25 school year. The ROE is seeking funding through grants and similar sources of revenue as the primary sources of funds to develop and implement the programs and administer this Agreement. District 112 Director of Safety and Security Solveig Jurmu is one of many who sits on the ROE advisory panel and is helping implement the program. President Hirsh asked for a motion to approve the IGA with the Lake County ROE for Mutual Assistance in Response to Crisis in Public Schools of Lake County as presented. Mr. Jenks moved and Ms. Butler seconded the motion. President Hirsh requested a roll call vote:

AYES: Brunk, Butler, Hirsh, Itkin, Jenks, Kessler Lasko

NAYS: None

The motion passed.

Revised Addendum to Intergovernmental Agreement with City of Highland Park- 2024-25 School Resource Officer

On July 16, 2024, the Board approved an Addendum to the Intergovernmental Agreement with the City of Highland Park for the 2024-25 School Resource Officer. The City has since requested a revision to the Addendum that allows both parties to extend the term of the agreement and make amendments with the approval of the City Manager and District Superintendent. This change aims to streamline the annual renewal process and make it more efficient. President Hirsh asked for a motion to approve the Revised Addendum to the Intergovernmental Agreement with the City of Highland Park for the 2024-25 School Resource Officer as presented. Ms. Itkin moved, and Mr. Jenks seconded the motion. President Hirsh requested a roll call vote:

AYES: Brunk, Butler, Hirsh, Itkin, Jenks, Kessler Lasko

NAYS: None

The motion passed.

Approve Baker Tilly Master Service Agreement - IRA Tax Consulting Geothermal

The Board's Facility Committee authorized the administration to proceed further with investigating geothermal projects at Ravina, Wayne Thomas, and Sherwood Schools as part of Phase 3 construction. The Inflation Reduction Act of 2022 (IRA22) offers substantial tax benefits for qualifying energy projects such as geothermal. The administration has engaged with Baker Tilly, a national leader in tax and advisory services, and they propose a four-phase approach to maximize potential federal tax credits for geothermal installation at Ravinia, Wayne Thomas, and Sherwood. Baker Tilly possesses specialized knowledge in navigating the complexities of tax law, ensuring the district pursues all available credits and will also provide support and potential representation in case of an IRS audit. The initial advisory phase will cost \$15,000, with any additional services beyond the initial scope requiring separate discussion and potential billing. President Hirsh asked for a motion to approve the Baker Tilly Master Service Agreement for IRA Tax Consulting Geothermal, as presented. Mr. Lasko moved, and Mr. Jenks seconded the motion. President Hirsh requested a roll call vote:

AYES: Brunk, Butler, Hirsh, Itkin, Jenks, Kessler Lasko

NAYS: None

The motion passed.

Public Comments

There were no public comments.

Committee/Liaison Reports

- **Facilities Committee** - Mr. Kessler reported that the Facilities Committee recently met and toured the new Indian Trail building followed by discussions with Gilbane, Trane, and Baker Tilly on the Phase 2 budget, solar power, and geothermal.
- **HP/HW Disability Inclusion Group** - Mr. Jenks reported that he attended the community disability inclusion meeting where the group heard a presentation from Dare2tri, a not-for-profit specializing in adaptive sports and breaking through barriers, and from the Moraine Township.
- **D112 Education Foundation** - Ms. Itkin reported that the annual FUNd Run is coming up on September 28, 2024, and the event will include many family fun activities for all.
- **Bilingual Parent Advisory Committee (BPAC)** - Mr. Brunk attended the first BPAC presentation of the year. The presentation focused on helping parents support their student's learning.

Adjourn to Closed Session

President Hirsh announced the Board would adjourn to closed session to discuss

- The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity. 5ILCS 120/2 (c)(1)
- The placement of individual students in special education programs and other matters relating to individual students. 5 ILCS 120/2(c)(10).

Mr. Brunk moved and Mr. Jenks seconded the motion.

The Board adjourned to closed session at 9:27 p.m.

The Board reconvened to open session at 10:15 p.m.

Board Superintendent/Other

The Board discussed the timeline for Phase 3 planning.

Adjournment

President Hirsh asked for a motion to adjourn the regular meeting. Mr. Jenks moved, and Ms. Butler seconded the motion to adjourn. The motion was approved by voice vote (7-0).

The meeting adjourned at 10:47 p.m.

Lisa Hirsh, President

Melissa Itkin, Secretary

Date of Approval: October 22, 2024



**Board of Education Committee of the Whole Meeting
Northwood Middle School, 945 North Ave., Highland Park, IL 60035**

October 8, 2024

Open Session Minutes

Call to Order, Roll Call

President Hirsh called the meeting to order at 7:00 p.m.

Members Present:

Alexander Brunk, Jenny Butler, Lisa Hirsh, Melissa Itkin, Dan Jenks, Art Kessler, Bennett Lasko

Members Absent:

None

Administrators Present:

Dr. Michael Lubelfeld, Superintendent

Dr. Monica Schroeder, Deputy Superintendent

Mr. Jeremy Davis, Assistant Superintendent for Operations & Finance

Dr. Kevin Ryan, Assistant Superintendent for Teaching & Learning

Dr. Holly Colin, Assistant Superintendent for Student Services

Mr. Ben Finfer, Director of Communications & Community Relations

Mr. Michael Rodrigo, Director of Personnel Services

Mr. Jeremy Wickham, Executive Director of Technology & Operations

Approval of Agenda

President Hirsh asked for a motion to approve the agenda as presented. Mr. Jenks moved and Mr. Kessler seconded. Upon a voice vote, the motion was unanimously approved.

Pledge of Allegiance

President Hirsh led the Pledge of Allegiance.

Discuss Middle School English Language Arts Adoption Process

Dr. Leah Kimmelman, Director of Curriculum & Instruction along with Northwood Instructional Coach Alexandra Gorodiski presented an update on the selection process for a new Middle School English Language Arts (ELA) core curricular resource. They reported that the Selection Committee heard presentations and reviewed materials from two publishers and is scheduled to meet with a third publisher at the October 14 Institute Day. In November, the selection committee will come together and use a rubric to analyze the three curricular resources they learned about. The Committee will also consider teacher, parent, and student feedback received from recent surveys. The hope is to bring a recommended resource to the Board in February for discussion and approval in March. Board members asked about the collaboration with the High

School and Dr. Kimmelman explained that she has reached out to Highland Park High School and hopes to have their input on the selection. There was a discussion about the potential alignment between ELA and social studies themes. This will be explored during the selection process and will also be considered when selecting full-length novels for students to read. Dr. Kimmelman noted that the District utilizes other supplemental resources that can help fill in gaps where they may exist.

Discussion of Phase 3 of the Long-Range Facilities Plan

Dr. Lubelfeld, Dr. Schroeder, and Dr. Colin presented to the board on Phase 3 of the Long-Range Facilities Plan. They provided a review of Phase 1 and Phase 2, the progress to date, and potential considerations for Phase 3. The presentation emphasized three key issues Phase 3 aims to address including declining enrollment in the PK-5 dual language programs, early childhood program options, and operation efficiency and fiscal responsibility.

The presentation highlighted enrollment challenges facing the district's dual language program at Oak Terrace and Red Oak. Over the past five years, there has been a decline in student enrollment, with fewer Spanish-proficient students expected to enter kindergarten over the next two years. The administration presented a potential solution: consolidating all dual language K-5 classes at Oak Terrace in 2026-2027 or 2027-2028 (this is an idea at this time, not a plan of action). This move would ensure program sustainability while addressing the issue of smaller class sizes and the cost of running dual programs at multiple sites. Dr. Lubelfeld shared Illinois School Report Card data showing declines of 24-26% of Hispanic children, low-income children, and English learner children enrollment in District 112 from 2018 to 2024.

Another key issue discussed was the district's Early Childhood (EC) program. This has always been part of the Phase 3 considerations. Currently, early childhood programming is housed at Oak Terrace, but with declining dual language enrollment in early childhood and at both Oak Terrace and Red Oak, there are opportunities to explore potential new locations. The board was presented with possible options, including relocating non-dual language EC classes to Braeside or another district facility. These changes would free up space at Oak Terrace while ensuring that early childhood students continue to receive high-quality education in appropriately equipped facilities.

The board considered a range of ideas to improve overall operational efficiency and fiscal responsibility. As the district looks ahead, there is the potential to consolidate its operations, moving from operating nine schools to eight by 2027 or 2028 if English learner, Spanish proficient student enrollment declines persist. This potential consolidation would allow for more efficient use of resources and potentially generate revenue through the sale of underutilized or unnecessary properties, such as Green Bay School. Continuing to lease administrative and operations facilities, as the district currently does, was also proposed as a cost-effective measure. With the potential inability to run a four-section Dual Language program, grades K-5, over the next three years, the administration is bringing to the board's (and community's) attention the seven-year decline in enrollment of children of Hispanic heritage, families designated as low income, and English Learners.

The Board discussed the challenges of Phase 3 and acknowledged the strong opposition they have heard from many in the Red Oak community on the idea of consolidating all DL students at Oak Terrace. Four board members commented that they had children at Lincoln and Elm Place when those schools were closed and they understood the strong emotions. The Board discussed with the administration the benefits of consolidating the program, recruiting efforts to enroll more EL learners in the DL program, the 50/50 enrollment model, and confidence in future enrollment trends. The administration will seek input on Phase 3 from the entire community through a Thought Exchange survey. A survey link was provided and will be posted on the District website until October 18. The administration and Board plan to review the survey results and provide an update at the October 22 Board meeting. The hope is to have a draft recommendation in December and a final decision in January.

Public Comments

The following parents/community members offered comments opposing the consolidation of the Red Oak and Oak Terrace: Cathay Curran, Maria Barraza, Elizabeth Alejandro Albanez, Jason Fink, Lisa Edison, Anna Etlinger, Mary Beth Ingle, Jesse Torrence, Katie Irely, Lacey Kornick, Daniela Segoviano, Carissa Coons, Brian Schwartz, Francisco Galeano, Leslie Randolph, Diana Gran, Gary Rosen, John Coleman, Luis Gonzalez, Ines Llopart Martinez, Leah Rosenfeld, Erin Karson, Ashby Beasley, Maya Spector

Adjournment

President Hirsh asked for a motion to adjourn the meeting. Mr. Jenks moved, and Ms. Butler seconded the motion to adjourn. The motion was unanimously approved by voice vote.

The meeting adjourned at 11:15 p.m.

Lisa Hirsh, President

Melissa Itkin, Secretary

Date of Approval: October 22, 2024



INSPIRE · INNOVATE · ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

Revised on 10/22/24

Date: October 22, 2024

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Michael Rodrigo, Director of Personnel Services

Subject: Personnel Recommendations

Policy Alignment: Policy 5:30 Hiring Process and Criteria

CLASSIFIED PERSONNEL APPOINTMENT

<u>NAME</u>	<u>FTE</u>	<u>POSITION</u>	<u>SCHOOL</u>	<u>EFFECTIVE DATE</u>
Esmeralda Acosta	1.0	ILP Paraprofessional	OT	10/8/24

ADMINISTRATIVE RESIGNATION

<u>NAME</u>	<u>FTE</u>	<u>POSITION</u>	<u>SCHOOL</u>	<u>EFFECTIVE DATE</u>
Niki Scofield	1.0	Director of Early Childhood and ESY Summer School	OT	6/30/25

CLASSIFIED PERSONNEL RETIREMENT

<u>NAME</u>	<u>FTE</u>	<u>POSITION</u>	<u>SCHOOL</u>	<u>EFFECTIVE DATE</u>
Marcie Weiser	1.0	Executive Assistant/Personnel Services	DO	1/1/25
*Stella Flores	1.0	Dual Language Paraprofessional	RO	12/19/24

EXTRA DUTY PERSONNEL APPOINTMENT

<u>NAME</u>	<u>ACTIVITY</u>	<u>SCHOOL</u>	<u>EFFECTIVE DATE</u>
Ella Sager	Chess Sponsor	IT	9/16/24
Amanda Roark	Fall Play- Support Staff	EW	9/29/24
*Cuziya Dennison	Lunchroom Supervisor	BR	10/21/24

ELEMENTARY SCHOOL LEADERSHIP TEAM (SLT)

Name	Building	Hours
Huxhold, Sarah	SW	40 hrs
Bianchini, Lauren	SW	40 hrs
Halliday, Emily	SW	40 hrs
Sachs, Lauren	SW	40 hrs
Joseph, Rachel	BR	40 hrs
Lieberman, Shara	BR	40 hrs
Ruiz-Crosswhite, Shannon	BR	40 hrs
Simon, Andi	BR	40 hrs
Duckman, Taylor	IT	40 hrs
Leven, Robin	IT	40 hrs
Mandl, Elizabeth	IT	40 hrs
Shanes, Sarah	IT	40 hrs
Jackie Derry	RA	40 hrs
Sara Gillette	RA	40 hrs
Vanessa Reakes	RA	40 hrs
Jessica Matulef	RA	40 hrs
Smithenry, Doug	OT	40 hrs
Cindy Figueroa	OT	40 hrs
Sarah Jablonski	OT	40 hrs
Lauren Polakoff	OT	40 hrs
Rudman, Hannah	RO	40 hrs
Lagunas, Rudy	RO	40 hrs
DeMarco, Sarah	RO	40 hrs
Norris, Matt	RO	40 hrs
Crutchfield, Emily	WT	40 hrs

Woods, Kendall	WT	40 hrs
Hoffman, Annie	WT	40 hrs
Bartelstein, Kirby	WT	40 hrs
Brooke Folkrod	EC-OT	40 hrs
Erika Moran Garcia	EC-OT	40 hrs

***EXTRA DUTY STIPENDS**

Flat Rate		
School	Activity	Coach/Sponsor
SW	Robotics	Flinchum, Melinda
SW	Robotics	Kodroff, Alyssa
SW	Robotics	Tortorello, Christy
SW	Robotics	Huxhold, Sarah
SW	Book Match	Weiss, Helen
BR	Book Match	Weissman, Jory
BR	Robotics	Hsu, William
EW	6-8 Cross Country	Okarma, Alison
EW	6-8 Cross Country	Buss, Michael
EW	7/8 Volleyball - Girls	Los, Abby
EW	7/8 Volleyball - Girls	Pasterz, Melissa
EW	7/8 Soccer	Homer, Emma
EW	7/8 Soccer	Wadhwa, Natasha
EW	7/8 Basketball - Boys	Larsen, Michael
EW	7/8 Basketball - Boys	Whitehead, John
EW	7/8 Basketball - Girls	Sachs, David
EW	7/8 Basketball - Girls	Los, Abby
EW	7/8 Volleyball - Boys	Pasterz, Melissa
EW	7/8 Volleyball - Boys	Whitehead, John
EW	6-8 Track and Field	Homer, Emma
EW	6-8 Track and Field	Wadhwa, Natasha
EW	7/8 Spirit Squad	Wadhwa, Natasha
EW	Book Match	Farrell, Bridget
EW	Jazz Band	Canel, Evan
EW	Robotics	Farrell, Bridget

EW	Student Council	Henderson, Maddie
EW	Student Council	Garza, Christina
EW	Yearbook	Wadhwa, Natasha
EW	Athletic Director (Middle School)	Henderson, Maddie
EW	Musical Director	Adams, Lisa
EW	Musical Director	Melvin , Tiffany
EW	Costume Designer	Adams, Lisa
EW	Stage Crew	Young, Noelle
EW	Stage Crew	Roark, Amanda
EW	Play Director	Adams, Lisa
EW	Set Design	Young, Noelle
EW	6-8 Wrestling	Roberts, Luke
EW	7/8 Basketball - Boys	Feinberg, Ari
EW	7/8 Basketball - Boys	Homer, Emma
IT	Robotics	Leven, Robin
IT	Robotics	Grost, Karen
IT	Robotics	Rosenfeldt, Todd
IT	Book Match	Grost, Karen
RA	Book Match	Lau, Erin
RA	Robotics	Sara Gillette
RA	Robotics	Alec Sisler
RA	Musical Director	Gillette, Sara
NW	7/8 Basketball - Girls	Brenner, Marc
NW	7/8 Volleyball - Girls	Brenner, Marc
NW	7/8 Soccer	Alexander, Colin
NW	6-8 Cross Country	Cohn, Jamie
NW	7/8 Soccer	Mall, Jon
NW	7/8 Basketball - Boys	Mall, Jon
NW	7/8 Basketball - Boys	Gore, Jeff
NW	7/8 Basketball - Girls	Cohen, Alivia

NW	7/8 Volleyball - Boys	Wolf, Steve
NW	7/8 Volleyball - Boys	Mall, Jon
NW	6-8 Track and Field	Siotas, Alex
NW	6-8 Track and Field	Moore, Sarah
NW	6-8 Track and Field	McMahon, Glennah
NW	7/8 Spirit Squad	Siegel, Kimmie
NW	7/8 Spirit Squad	Blanks, Sam (TBD Based on enrolment)
NW	6-8 Wrestling	Duback, Andrew
NW	Book Match	Hales, Emily
NW	Book Match	Marvin, Jess
NW	Jazz Band	Delligatti, Margaret
NW	Robotics	Hales, Emily
NW	Robotics	Anaya, Kathy
NW	Student Council	Gorodiski, Alexandra
NW	Student Council	Bonazza, Edith
NW	Yearbook	Siegel, Kimmie (Split)
NW	Yearbook	Anaya, Kathy (Split)
NW	Athletic Director (Middle School)	Mariano, Nick
NW	Musical Director	Melvin, Tiffany
NW	Musical Director	Cohen, Alivia
NW	Tech Director	Guion, Hannah
NW	Tech Director	Nathan, Jess
NW	Robotics	Nathan, Jess
OT	Robotics	Garcia, Elysia
OT	Musical Director	Taylor, Matt
OT	Set Design	Vesa, Mirela
OT	Book Match	Just, Stephanie
OT	Book Match	Jamison, Jill

OT	Robotics	Ramirez, Yosselin
OT	Robotics	Argenio, Lauren
RO	Robotics	Salamanca, Kristin
RO	Robotics	Larson Cordova, Sarah
RO	Book Match	Sharobeem, Summer
WT	Book Match	Hunt, Elizabeth
WT	Robotics	Bogie, John
WT	Robotics	Kurzawski, Amanda
WT	Robotics	Orloff, Julie

Employee will enter hours in True Time

School	Activity	Coach/Sponsor (Last, First)
SW	Panda Project	Zwirn, Hannah
SW	Panda Project	Ott, Molly
SW	Kids Can Code	Kodroff, Alyssa
SW	Kids Can Code	Tortorello, Christy
SW	5th Grade Student Leadership	Krakman, Rebecca
SW	5th Grade Student Leadership	Cook, Jackie
SW	Adult/Child Book Club	Krakman, Rebecca
SW	Adult/Child Book Club	Weiss, Helen
SW	Culture Club	Tazioli, Luana
SW	Culture Club	Rich, Beth
SW	Library Stars	Weiss, Helen
SW	Build & Create Club	Weiss, Helen
SW	PTO Liaison	Langer, Jessica
BR	Chorus (3rd-5th)	Polyack, Kathryn
BR	Kindness Club (K-2)	Bayless, Molly
BR	Kindness Club (K-2)	Joseph, Rachel
BR	No Place for Hate (4th & 5th)	Buti, Christine
BR	Spirit Club (3-5)	Simon, Andi
BR	Spirit Club (3-5)	Smith, Nikki
BR	STEAM (4th & 5th)	Schiff, Talia
BR	STEAM (4th & 5th)	Eva Footlik

BR	Braeside Bookworms (2nd & 3rd)	Prestinario, Deanna
BR	Zero Waste (3-5)	Baranowski, Jill
BR	Nature Club (K-2)	Killian, Carly
EW	10th Hour	Fernandez, Angela
EW	10th Hour	Sanders, Gabby
EW	Snacks and Crafts	Garber, Taryn
EW	Snacks and Crafts	Kalmin, Mia
EW	American Sign Language Club	Garber, Taryn
EW	American Sign Language Club	Canel, Evan
EW	Basketball Skills Club	Larsen, Michael
EW	Book Club	Okarma, Alison
EW	Chess	Marks, Laurence
EW	Climbing Club	Buss, Michael
EW	Climbing Club	Garza, Christina
EW	Film Fest Coordinator	Allison, Elaine
EW	Future Giants	Dimitriou, Joanne
EW	Jazz Lab	Canel, Evan
EW	PBIS T2/T3 Leader - 7th grade	Frye , Carolyn
EW	PBIS T2/T3 Leader - 8th grade	Los, Abby
EW	Reach for Change	Miller, Jori
EW	Creative Writing Club (Spilled Ink)	Novak, Nicholas
EW	Transitions 5/6	Allison, Elaine
EW	Culture Club	Sheppard, Carly
EW	Art Club	Steckel, Sharon
EW	Morning Mindful Meditation Club	Allison, Elaine
EW	Math Help Center	White , Cheryl
EW	After School Testing Center	White, Cheryl
EW	After School Testing Center	Hoffhines, Wendy
EW	Homework Club	Broton, Noah
EW	Intramurals-Play 60	Koza, Christina
EW	Intramurals-Play 60	Johnson, Rob
EW	Intramurals-Play 60	Larsen, Michael
EW	Intramurals-Play 60	Downs, Steve
EW	Intramurals-Play 60	Koza, Christina
EW	Day of Giving	Frye , Carolyn
EW	Youth Advisory Committee	Garza, Christina
EW	PTO Liaison	Whitehead, John
EW	PTO Liaison	Coffin, Brittany

EW	8th Grade Graduation	Wooten, Todd
EW	Dungeon and Dragons Club	Pomeroy, Chris
EW	Ukulele Club	Sanner, Lilli
EW	Traffic Supervisor	Rush, Josh
EW	Dominican Republic Student Club	Sharon Steckel
EW	Scorekeeper (Fall Volleyball)	David Sachs/Noah Broton
EW	Scorekeeper (Spring Volleyball)	Natasha Wadhwa
EW	Scorekeeper (Winter Basketball)	Greer Deutsch
EW	Scorekeeper (Winter Basketball)	Melissa Pasterz
EW	International Travel Chaperone	Steckel, Sharon
IT	Tiger Patrol	Luthardt, Alicia
IT	Chess Club	Asbury, Liz
IT	Passport Club	Grost, Karen
IT	After School Recess Club	Stancin, Tiffany
IT	Broadway Choir	Shanes, Sarah
IT	LuthARdt Club Crochet	Luthardt, Alicia
IT	Lego Challenge	Barr, Hallie
IT	Weekly Adventures	Stancin, Tiffany
IT	LEO Challenge	Brauer, Matt
IT	Weaving Fun	Lee, Sonmi
IT	Hogwarts Academy	Swiech, Margaret
IT	Tiger Rec Center	Grost, Karen
IT	Chess Club	Asbury, Liz
RA	Student Leadership (No Place for Hate)	Block, Sydney
RA	Student Leadership (No Place for Hate)	Dunning, Andrea
RA	Ravinia Sings Chorus	Gillette, Sara
RA	Math Club	Reakes, Vanessa
NW	Building Mentor	Anaya, Kathy
NW	Roots Coordinator	Cohen, Alivia
NW	Roots Coordinator	Lee, Yun
NW	8th Grade Graduation	Albrecht, Erik
NW	8th Grade Graduation	Siotas, Alexandra
NW	Day of Giving Coordinator	Cohn, Jamie
NW	Talent Show	Delligatti, Margaret
NW	Dia de los Muertos	Siotas, Alexandra
NW	PTO Liaison	Hales, Emily

NW	10th Hour	Schuman, Miriam
NW	Digital Media & Broadcasting	Baartmans, Laura
NW	Digital Media & Broadcasting	Mall, Jon
NW	Debate	Mall, Jon
NW	Debate	Schuman, Miriam
NW	Future Giants	Sobel, Jen
NW	Future Giants	Soto, Janelli
NW	GSA	Dugo, Vanessa
NW	Tech Crew Club	Douglass, Kristen
NW	Northwood Gives Back	Hales, Emily
NW	Northwood Gives Back	Duback, Andrew
NW	Northwood Gives Back	Kolze, Danielle
NW	Northwood Gives Back	Wodrich, Rebecca
NW	Student Ambassadors	Cohen, Alivia
NW	Student Ambassadors	Dugo, Vanessa
NW	Youth Advisory Committee	Marvin, Jess
NW	Fitness Club	Rubio, Santiago
NW	Video Game Club	Janzen, Chris
NW	Crafts Club	Dugo, Vanessa
NW	Art Club	Grobarek, Beth
NW	Northwood Gaming League	Steinbach, Bill
NW	Cooking Club	Bingham, Nicole
NW	Cooking Club	Hellinga, Nicole
NW	Board Game	Middendorf, Todd
NW	Anime	Cho, Paul
NW	No Place for Hate	Thomas, Mary
NW	Scholastic Bowl	McMahon, Glennah
NW	Scholastic Bowl	Chavez, Lyli
NW	Model UN	Mall, Jon
NW	Model UN	Schuman, Miriam
NW	Creative Writing	Wodrich, Rebecca
NW	Creative Writing	Cochrane, Kristin
NW	Pokemon Club	Siotas, Alexandra
NW	Scorekeeper (Fall Volleyball)	Wolf, Steve
NW	International Travel Chaperone	Cohen, Alivia
NW	International Travel Chaperone	Holsen, Sarah
NW	International Travel Chaperone	Mall, Jon
NW	International Travel Chaperone	Kobylski, Megan

NW	International Travel Chaperone	Gorodiski, Alexandra
NW	International Travel Chaperone	McMahon, Glennah
NW	International Travel Chaperone	Howard, AJ
NW	International Travel Chaperone	Thomas, Mary
NW	International Travel Chaperone	Bonazza, Edith
OT	Art Club	Mckevitt, Laura
OT	Design Club	Mckevitt, Laura
OT	School Store	Jablonski, Sarah
OT	Student Leadership Squad	Jordan, Mary
OT	Zero Waste Club	Piña, Kaye
OT	Zero Waste Club	Taylor, John
OT	Safety Patrol	Cruz, Paola
OT	Chess Club	Phillips, Heather
OT	Chess Club	Alcantar, Yulissa
OT	Variety Show	Iverson, Tommy
OT	Variety Show	Meraz, Diana
OT	Variety Show	Cruz, Paola
OT	Skit Performance	Petrich, Nicole
OT	Yoga Mindfulness	Petrich, Nicole
OT	After School Sports	Murray, Deanne
OT	After School Sports	Iverson, Tommy
OT	Morning band/Orchestra	Taylor, Matt
OT	OT Cares Club	Jablonski, Sarah
OT	Knitting Club	Perlin, Ali
OT	Math Olympiad	Dietrich, Paula
RO	Board Games Club	Lagunas, Rudy
RO	Soccer	Rodriguez Martinez, Adrian
RO	Rockets on the Run	Sarah Larson Cordova
RO	Rockets on the Run	Sarah Ramp
RO	School Leadership Squad	Sarah DeMarco
WT	Kindness Club	Zwirn, Chloe
WT	Math Olympiad	Hunt, Elizabeth
WT	Student Council	Knotek, Julie
WT	Reading Club	McDonald, Mollie
WT	Reading Club	Munson, Abigail
WT	Celebration Club	Sebert, Becky
WT	Celebration Club	Fitzgerald, Megan

WT	Celebration Club	Stolberg, Jocelyn
EC-OT	Dance Club	Silvia Mejia
EC-OT	Sensory Room	Guzin Kaptan
EC-OT	TSG	Erika Moran Garcia

Recommendation:
Roll call vote to approve the Personnel Report, as presented.

*Denotes changes after original memo posting.

Board of Education
North Shore School District 112
Highwood, Illinois

October 22, 2024

To the Board of Education:

We present for your approval for payment the following vendor disbursements:

EDUCATION FUND:	\$	1,663,558.82
FOOD SERVICE:	\$	48,553.47
OPERATIONS & MAINTENANCE:	\$	625,707.15
TRANSPORTATION FUND:	\$	406,228.55
SECURITY 2022 REF:	\$	118,124.72
EDGEWOOD CONSTRUCTION:	\$	93,820.90
INDIAN TRAIL 2022 REF:	\$	899,009.84
RAVINIA 2022 REF:	\$	2,262,496.71
SHERWOOD 2022 REF:	\$	38,954.00
ACTIVITY FUND:	\$	2,661.16
TOTAL	\$	6,159,115.32

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1030336	Vendor Continued Void	10/22/2024					0.00
1030337	AAA LOCK & KEY***	10/22/2024	583652	AAA LOCK & KEY SERVICES FOR FY25	2202500107	1,715.00	9,740.00
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,715.00	
			583655	AAA LOCK & KEY SERVICES FOR FY25	2202500107	960.00	
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		960.00	
			583663	AAA LOCK & KEY SERVICES FOR FY25	2202500107	235.00	
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		235.00	
			583666	AAA LOCK & KEY SERVICES FOR FY25	2202500107	250.00	
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		250.00	
			583668	AAA LOCK & KEY SERVICES FOR FY25	2202500107	425.00	
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		425.00	
			583671	AAA LOCK & KEY SERVICES FOR FY25	2202500107	6,000.00	
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		6,000.00	
			583672	AAA LOCK & KEY SERVICES FOR FY25	2202500107	155.00	
20E200	2540 3210 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		155.00	
1030338	ABM BUILDING VALUE	10/22/2024	10000096162	MONTHLY INVOICE FOR CUSTODIAL SERVICES DISTRICT WIDE FOR OCTOBER 2024 OK TO PAY	2202500386	165,653.29	176,272.99
20E200	2540 3000 41 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		165,653.29	
			10000098796	CUSTODIAL SERVICES FOR OVERTIME IN SEPTEMBER 2024 INV#185200021 OK TO PAY	2202500429	10,619.70	
20E200	2540 3000 41 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		10,619.70	
1030339	ACCURATE BIOMETRICS	10/22/2024	388112409	CRIMINAL BACKGROUND CHECKS/RODRIGO	2002500033	1,250.00	1,250.00
10E200	2642 3102 38 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/CRIMINAL BACKGRO		1,250.00	
1030340	ACTIVE INTERNET TECHNOLOGIES	10/22/2024	INV072074	SUBSCRIPTION	2602500012	14,900.00	14,900.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	2630 3000 38 000000			PURCHASED FROM ACTIVE INTERNET TECHNOLOGIES (FINALSITE) WEBSITE HOST		14,900.00	
			EDUCATION FUND/DISTRICT WIDE/INFORMATION SERVICES/PURCH				
1030341	ALPHA PRIME COMMUNICATIONS***	10/22/2024	119676	FCC COORDINATED LICENSING. OKAY TO PAY.	2202500358	425.00	958.82
20E060	2540 3216 31 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		425.00	
			119850	CUSTOMER EQUIPMENT TO BE REPAIRED. OKAY TO PAY.	2202500343	250.00	
20E010	2540 3216 31 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		250.00	
			119857	REPAIR TO CUSTOMER EQUIPMENT. OKAY TO PAY.	2202500342	283.82	
20E100	2540 3216 31 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		283.82	
1030342	Vendor Continued Void	10/22/2024					0.00
1030343	Vendor Continued Void	10/22/2024					0.00
1030344	Vendor Continued Void	10/22/2024					0.00
1030345	Vendor Continued Void	10/22/2024					0.00
1030346	Vendor Continued Void	10/22/2024					0.00
1030347	Vendor Continued Void	10/22/2024					0.00
1030348	Vendor Continued Void	10/22/2024					0.00
1030349	Vendor Continued Void	10/22/2024					0.00
1030350	Vendor Continued Void	10/22/2024					0.00
1030351	Vendor Continued Void	10/22/2024					0.00
1030352	Vendor Continued Void	10/22/2024					0.00
1030353	Vendor Continued Void	10/22/2024					0.00
1030354	Vendor Continued Void	10/22/2024					0.00
1030355	Vendor Continued Void	10/22/2024					0.00
1030356	Vendor Continued Void	10/22/2024					0.00
1030357	Vendor Continued Void	10/22/2024					0.00
1030358	Vendor Continued Void	10/22/2024					0.00
1030359	Vendor Continued Void	10/22/2024					0.00
1030360	Vendor Continued Void	10/22/2024					0.00
1030361	Vendor Continued Void	10/22/2024					0.00
1030362	Vendor Continued Void	10/22/2024					0.00
1030363	Vendor Continued Void	10/22/2024					0.00
1030364	Vendor Continued Void	10/22/2024					0.00
1030365	Vendor Continued Void	10/22/2024					0.00
1030366	Vendor Continued Void	10/22/2024					0.00
1030367	Vendor Continued Void	10/22/2024					0.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1030368	Vendor Continued Void	10/22/2024					0.00
1030369	Vendor Continued Void	10/22/2024					0.00
1030370	Vendor Continued Void	10/22/2024					0.00
1030371	Vendor Continued Void	10/22/2024					0.00
1030372	Vendor Continued Void	10/22/2024					0.00
1030373	Vendor Continued Void	10/22/2024					0.00
1030374	Vendor Continued Void	10/22/2024					0.00
1030375	AMAZON	10/22/2024	11GW-36WJ-91GR	AMAZON/SERPICO/SW	1002500036	23.99	27,131.64
10E100	1100 4000 50 000000			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M		23.99	
			11LK-VWLM-CWMK	CLASSROOM SUPPLY	602500065	58.86	
				ORDER FOR			
				GORE/JG/NW			
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		58.86	
			11QF-9CJM-CLFF	AMAZON/STAFFMEETIN	1002500032	45.05	
				G/SW			
10E100	1100 4000 50 000000			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M		45.05	
			11R6-HLYY-4R9Q	CLASSROOM SUPPLY	602500064	42.44	
				ORDER FOR			
				SIOTAS/AS/NW			
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		42.44	
			11V4-6FHC-143G	2024-2025 -	2102500175	176.49	
				SUPPLIES AND			
				MATERIALS - PD			
10E200	2210 4000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		176.49	
			11V4-6FHC-HJCR	2024-2025 -	2102500184	102.70	
				SUPPLIES AND			
				MATERIALS - PD			
10E200	2210 4000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		102.70	
			133G-XX3Y-TVJD	2024-2025 -	2102500163	71.90	
				SUPPLIES AND			
				MATERIALS -			
				GENERAL			
10E200	2210 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		71.90	
			134V-1WHG-FFQH	AMAZON/ORCHESTRA/R	802500026	29.97	
				A			
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		29.97	
			13N9-3JQG-4T33	GENERAL SUPPLIES	2602500011	20.99	
10E200	2630 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/INFORMATION SERVICES/SUPPL		20.99	
			13NM-YHNN-D6PX	RECESS	202500043	124.21	
				EQUIPMENT/EW			
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		124.21	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			13QY-64C1-7P1Q	AMAZON/ORCHESTRA/S	1002500034	26.76	
10E100	1100 4000 50 000000			W			
				EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M		26.76	
			13YQ-411V-JN3P	2024-2025 -	2102500168	431.30	
10E200	2210 4000 60 000000			SUPPLIES AND			
				MATERIALS - ELA			
				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		431.30	
			13YQ-411V-LMP9	2024-2025 -	2102500169	29.95	
10E200	2210 4000 55 000000			SUPPLIES AND			
				MATERIALS - CMA			
				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		29.95	
			143M-H7KW-WGL3	CHESS SET FOR	602500075	164.75	
10E060	1100 4000 50 000000			CHESS CLUB/WK/NW			
				EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		164.75	
			14CT-GXY1-9PG7	INSTRUCTIONAL	902500051	121.57	
10E090	1100 4000 50 000000			CLASSROOM			
				SUPPLIES			
				EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		121.57	
			14FY-1YF4-XXV4	ART ORDER FOR	602500047	1,363.52	
10E060	1100 4000 52 000000			FALL/BG/NW			
				EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		1,363.52	
			14J4-4H6D-4MRK	Order for Zabin	402500040	17.44	
10E040	1100 4000 50 000000						
				EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A		17.44	
			14NV-4JXW-1D6W	BOARD MINUTES	2302500039	430.45	
10E200	2310 4000 50 000000			BINDERS			
				EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./SUPPLIES AND		430.45	
			14Q4-KMXD-D3NP	2024-2025 -	2102500182	88.11	
10E200	2210 4000 35 000000			SUPPLIES AND			
				MATERIALS - PD			
				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		88.11	
			14VL-4TGV-7GDV	GENERAL	1202500014	123.94	
10E120	1125 4000 50 000000			SUPPLIES-MERAZ			
				EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		123.94	
			167V-LQV9-6VV7	SPECIAL ED	2122500092	34.95	
10E200	1200 4000 50 000000			SUPPLIES -			
				ASSISTIVE TECH			
				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		34.95	
			16C7-TY64-9FJN	2024-2025 -	2102500160	39.93	
				SUPPLIES AND			

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	2210 4000 60 000000			MATERIALS - ELA EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		39.93	
			16G4-G9K6-67RY	NONMAGNEGIC WHITE BOARD FOR EDGEWOOD 4 X 3.	2202500423	68.42	
20E020	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		68.42	
			16KC-DCV1-4LCV	AMAZON/ORCHESTRA/R A	802500026	18.99	
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		18.99	
			16LD-M4CR-NCTR	AMAZON/BULKORDER/S W	1002500039	1,382.70	
10E100	1100 4000 50 000000			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M		1,382.70	
			16LG-JPHW-Y1XC	2024-2025 - SUPPLIES AND MATERIALS - PD	2102500181	77.25	
10E200	2210 4000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		77.25	
			16LX-NM9N-LDN9	2024-2025 - SUPPLIES AND MATERIALS - MATH	2102500190	147.07	
10E200	2210 4000 56 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		147.07	
			16NR-1VN4-K4C1	2024-2025 - SUPPLIES AND MATERIALS - GENERAL	2102500165	79.90	
10E200	2210 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		79.90	
			16NR-1VN4-TRPW	SUPPLIES AND SUPPLIES, OTHER	5552500120	81.38	
10E200	2220 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		31.63	
10E200	2220 4000 65 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		49.75	
			16P1-4VT3-T9W9	INSTRUCTIONAL CLASSROOM SUPPLIES	902500049	160.18	
10E090	1100 4000 50 000000			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		160.18	
			17CL-DTCR-JL6J	Order for Sydnee	402500042	58.50	
10E040	1100 4000 50 000000			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A		58.50	
			17KK-3CGH-X4JX	2024-2025 - SUPPLIES AND MATERIALS - SCIENCE	2102500161	74.82	
10E200	2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		74.82	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			17TL-X4YT-1V9Q	ART ORDER FOR FALL/BG/NW	602500047	197.59	
10E060	1100 4000 52 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		197.59	
			17Y4-6QJH-GD69	AMAZON/MUSIC/SW	1002500041	42.45	
10E100	1100 4000 62 000000			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M		42.45	
			197J-WQYD-74V6	Order for Brauer	402500028	264.04	
10E040	1100 4000 50 000000			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A		264.04	
			199D-7MNQ-PCHQ	2024-2025 - SUPPLIES AND MATERIALS - PD	2102500149	99.98	
10E200	2210 4000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		99.98	
			199D-7MNQ-YGDC	2024-2025 - SUPPLIES AND MATERIALS - SCIENCE	2102500152	30.52	
10E200	2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		30.52	
			19KY-JHRR-1H7H	SUPPLY FOR BARBA/NB/NW	602500061	19.57	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		19.57	
			19M1-4QFX-FWTY	WT/ Pumpkin Activity / All school	1102500034	89.90	
10E110	1100 4000 50 000000			EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A		89.90	
			19MY-KF3W-4HC9	CLASSROOM ITEMS FOR CHO/PC/NW	602500080	14.50	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		14.50	
			19NG-GLKC-MV77	SUPPLIES	5552500115	61.80	
10E200	2220 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		61.80	
			19QD-VRL7-9F1L	GENERAL SUPPLIES- RODRIGUEZ	1202500016	150.41	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		150.41	
			19VM-HY3T-CRND	STANDS FOR PLAQUES FOR SPORTS/AF/NW	602500088	39.96	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		39.96	
			1C3H-N17X-WYDG	GENERAL SUPPLIES- PFA ALL PFA GENERAL SUPPLIES ALL E	1202500009	3,063.15	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E120	1125 4000 50 370500			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		3,063.15	
			1C7K-JFPK-LFQW	CLOTHING FOR OPERATIONS EMPLOYEE.	2202500349	104.15	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		104.15	
			1CD1-9CRL-7W19	CLASSROOM SUPPLY ORDER FOR LOWRY/KL/NW	602500045	5.99	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		5.99	
			1CD1-KLYC-69DF	GENERAL SUPPLIES - PFA	1202500017	54.68	
10E120	1125 4000 50 370500			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		54.68	
			1CDW-HF4R-6NQW	CHESS CLOCKS FOR CHESS CLUB/WK/NW	602500076	86.20	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		86.20	
			1CXC-MYFR-PXPG	CLASSROOM SUPPLY ORDER FOR SIEGEL/NW/KS	602500066	28.97	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		28.97	
			1D9N-VGDM-NV7Y	AMAZON/KINDER/SW	1002500042	193.45	
10E100	1100 4000 50 000000			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M		193.45	
			1DDL-TW7V-CV1M	BADGE CLIP HOLDERS FOR STAFF/JS/NW	602500077	18.79	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		18.79	
			1DKG-1YL3-C9CY	2024-2025 - SUPPLIES AND MATERIALS - ELA	2102500133	45.88	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		45.88	
			1DKG-1YL3-CJPV	AMAZON/4thGrade/SW	1002500033	125.94	
10E100	1100 4000 50 000000			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M		125.94	
			1DRF-WVLD-CQTY	GENERAL SUPPLIES/SCHROEDER	2002500032	297.83	
10E200	2642 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/SUPPLIES AND MAT		297.83	
			1DVM-7TR6-W1DC	APPAREL NEEDED FOR OPERATIONS EMPLOYEE.	2202500348	280.88	
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		280.88	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1DXK-YMGH-PCTG	2024-2025 - SUPPLIES AND MATERIALS - ELA	2102500150	128.64	
10E200	2210 4000 60 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			128.64	
			1DYT-NLXH-V7VC	CLASSROOM SUPPLY ORDER FOR LOWRY/KL/NW	602500045	11.42	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			11.42	
			1F13-HGW6-349X	GENERAL SUPPLIES FOR KAPTAN	1202500002	28.18	
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			28.18	
			1F7L-D1DQ-MJPW	INSTRUCTIONAL CLASSROOM SUPPLIES	902500037	58.99	
10E090	1100 4000 50 000000		EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA			58.99	
			1FKT-NYTM-R6R7	GENERAL SUPPLIES-ALL EC PFA	1202500013	398.34	
10E120	1125 4000 50 370500		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			398.34	
			1FM7-MY9F-JHQM	BINGHAM CLASSROOM SUPPLY ORDER/NB/NW	602500083	55.80	
10E060	1100 4000 50 000000		EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			55.80	
			1FWD-1HVM-191P	GENERAL SUPPLIES-RODRIGUEZ	1202500010	88.42	
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			88.42	
			1FXP-3VXJ-C3RT	SUPPLIES/OT	702500030	6.90	
10E070	1100 4000 50 000000		EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN			6.90	
			1G3R-YCGP-D9RV	GENERAL SUPPLIES-RHODES	1202500019	26.98	
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			26.98	
			1GDT-RYMD-RRDG	2024-2025 - SUPPLIES AND MATERIALS - ELA	2102500172	472.80	
10E200	2210 4000 60 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			472.80	
			1GJQ-3VTT-WQHF	GENERAL SUPPLIES-PFA ALL EC	1202500012	111.92	
10E120	1125 4000 50 370500		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			111.92	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E040	1100 4000 50 000000		1GM3-MJCY-6LFT	Order for admin	402500048	115.98	
			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			115.98	
10E200	1200 4000 50 000000		1GM3-MJCY-6T7W	SPECIAL ED SUPPLIES / PT-OT SUPPLIES	2122500154	1,076.31	
			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			1,076.31	
10E020	1100 4000 50 000000		1GNK-JRTR-DRHN	ILP SUPPLIES/EW	202500045	19.70	
			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			19.70	
10E200	2210 4000 60 000000		1GPN-LJQK-7TRH	2024-2025 - SUPPLIES AND MATERIALS - ELA	2102500179	45.61	
			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			45.61	
10E120	1125 4000 50 000000		1GTK-9L61-9H69	GENERAL SUPPLIES FOR KAPTAN	1202500002	531.99	
			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			531.99	
10E090	1100 4000 50 000000		1GVM-YPMC-46RH	INSTRUCTIONAL CLASSROOM SUPPLIES	902500046	255.16	
			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA			255.16	
10E110	1100 4000 50 000000		1GVQ-NN7M-4QQ3	WT/Timers/Wagner	1102500032	29.96	
			EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A			29.96	
10E100	1100 4000 50 000000		1GVQ-NN7M-KHG7	AMAZON/KINDER/SW	1002500037	7.55	
			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			7.55	
10E060	1100 4000 50 000000		1GXN-TXWG-9KTW	KIT FOR ELI A/WK/NW	602500081	6.99	
			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND			6.99	
10E100	1100 4000 50 000000		1HMV-QPWJ-YR4D	AMAZON/LUCE/SW	1002500040	19.01	
			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			19.01	
10E120	1125 4000 50 000000		1HPV-PDW7-1VRG	GENERAL SUPPLIES FOR CLASSROOM-MEJIA	1202500004	60.94	
			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			60.94	
10E100	1100 4000 50 000000		1HVM-MMJW-C74W	AMAZON/LIBRARY/SW	1002500031	59.99	
			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			59.99	
10E020	1100 4000 50 000000		1HY1-HGXR-J9WW	EDGEWOOD STAFF LAMINATORS	202500044	377.74	
			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			377.74	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1J17-LCPT-THLP	2024 -2025 - SUPPLIES AND MATERIALS - PD	2102500170	97.69	
10E200	2210 4000 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			97.69	
			1J3P-9VXC-9WTK	Order for Jackie Gustafson	402500032	27.99	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			27.99	
			1J4P-N3TJ-CR9N	INSTRUCTIONAL CLASSROOM SUPPLIES	902500042	237.46	
10E090	1100 4000 50 000000		EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA			237.46	
			1J94-3DDK-CPGP	2024-2025 - SUPPLIES AND MATERIALS - GENERAL	2102500155	53.94	
10E200	2210 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			53.94	
			1JCV-FH7J-DDVR	HEALTH SERVICES - SUPPLIES - POSTERS FOR BUILDINGS RE: CHOKING, CPR	2122500082	661.34	
10E200	2130 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/SUPPLIES A			661.34	
			1JR9-7ND9-6VMR	GENERAL SUPPLIES	1202500023	493.16	
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			493.16	
			1JVT-CRDF-9QF4	OPERATIONS NEED TO PLACE AN ORDER FOR INK (JAMES PRINTER) AND CLASSROOM FLAGS FOR NEW INDIAN TRAIL SCHOOL. OK TO PAY	2202500295	131.94	
20E200	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			131.94	
			1JVW-W9XQ-4J4M	2024-2025 - SUPPLIES AND MATERIALS - GENERAL	2102500154	151.13	
10E200	2210 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			151.13	
			1KDQ-91RY-K9PP	2024-2025 - SUPPLIES AND MATERIALS - GENERAL	2102500166	31.96	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	2210 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		31.96	
			1KG4-XC9Q-N3QN	LIBRARY	202500026	86.10	
				SUPPLIES/EW			
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		86.10	
			1KHM-NVVH-9TNF	2024-2025 -	2102500191	188.97	
				SUPPLIES AND			
				MATERIALS - MATH			
10E200	2210 4000 56 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		188.97	
			1KW1-YCYY-TGFX	2024-2025 -	2102500143	16.87	
				SUPPLIES AND			
				MATERIALS - PD			
10E200	2210 4000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		16.87	
			1L94-TQ9K-L4GR	ART CLASSROOM	202500027	158.99	
				SUPPLIES/EW			
10E020	1100 4000 52 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		158.99	
			1L94-TQ9K-Q1VL	2024-2025 -	2102500144	122.30	
				SUPPLIES AND			
				MATERIALS - CMA			
10E200	2210 4000 55 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		122.30	
			1L94-TQ9K-R7TG	BARBA NEEDS FOR	602500068	19.96	
				STAFF			
				ACTIVITY/NB/NW			
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		19.96	
			1LG3-RY4G-1PPM	PD Supplies	2302500044	29.97	
10E200	2310 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./SUPPLIES AND		29.97	
			1LH7-RVQ1-3FXF	GENERAL	1202500003	370.91	
				SUPPLIES-KATPAN			
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		370.91	
			1LJK-CCGK-RGMX	ART/OT	702500005	74.61	
10E070	1100 4000 52 000000			EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN		74.61	
			1LKG-TLDD-6LHG	ORDER FOR SCIENCE	602500059	31.86	
				ITEMS/AS/NW			
10E060	1100 4000 57 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		31.86	
			1LPP-M3TG-K43Y	MIRROR FOR BOYS	2202500382	73.32	
				BATHROOM AT RED			
				OAK.			
20E090	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		73.32	
			1LQ7-JR7W-YGPC	2024-2025 -	2102500174	176.49	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	2210 4000 35 000000			SUPPLIES AND MATERIALS - PD EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		176.49	
			1LYF-YJ76-7HP7	GENERAL SUPPLIES- PFA ALL PFA GENERAL SUPPLIES ALL E	1202500009	324.10	
10E120	1125 4000 50 370500			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		324.10	
			1M16-HT73-KTHN	AMAZON/NURSE/SW	1002500035	166.24	
10E100	1100 4000 50 000000			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M		166.24	
			1M7W-9476-R3D4	GENERAL SUPPLIES FOR: RODRIGUEZ	1202500005	386.59	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		386.59	
			1MHL-1P3H-D4NX	2024-2025 - SUPPLIES AND MATERIALS - PD	2102500178	58.94	
10E200	2210 4000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		58.94	
			1MJ7-31DD-1661	2024-2025 - SUPPLIES AND MATERIALS - PD	2102500164	76.93	
10E200	2210 4000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		76.93	
			1MK4-PW49-7CY6	2024-2025 - SUPPLIES AND MATERIALS - PD	2102500132	22.40	
10E200	2210 4000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		22.40	
			1MQ6-4YK7-77KY	HAND SANITIZER FOR DISTRICT WIDE- FOR CLASSROOM OK TO PAY	2202500252	42.68	
20E200	2540 4000 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		42.68	
			1MQT-L6W4-TJH6	SPECIAL ED SUPPLIES - ASSISTIVE TECH	2122500139	45.97	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		45.97	
			1MVJ-LW6V-4DKP	CHART PAPER NEEDED FOR STAFF MEETINGS/WK/NW	602500086	79.00	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		79.00	
			1MWF-GPRF-XCPK	STUDENT SERVICES	2122500167	41.16	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				SUPPLIES			
10E200	2190 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/SUPPLIES		41.16	
			1MXC-X43M-YQNQ	SUPPLIES	5552500101	128.40	
10E200	2220 4000 65 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		128.40	
			1MY7-QKKP-9D6P	SUPPLIES/OT	702500030	29.88	
10E070	1100 4000 50 000000			EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN		29.88	
			1N3L-3T9C-G671	PLACE AN ORDER FOR SANITARY ITEMS REQUESTED FOR RED OAK, NORTHWOOD AND EDGEWOOD OK TO PAY	2202500371	288.95	
20E200	2540 4000 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		288.95	
			1N3L-3T9C-YPYN	Order for Stancin	402500043	25.89	
10E040	1100 4000 50 000000			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A		25.89	
			1N6C-HN6M-FYCJ	Prizes for Tiger Stripe	402500046	311.53	
10E040	1100 4000 50 000000			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A		311.53	
			1N6C-HN6M-VTY6	PURCHASE SOME ITEMS FOR OPERATIONS: COFFEE, CREAMS, SOAPS, TAPE. OK TO PAY	2202500396	153.94	
20E200	2540 4000 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		153.94	
			1NGK-Q737-9CQ6	SPECIAL ED REQUEST FOR STUDENT/MB/NW	602500060	9.98	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		9.98	
			1NLF-FNLQ-GVL4	2024-2025 - SUPPLIES AND MATERIALS - PD	2102500176	15.99	
10E200	2210 4000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		15.99	
			1NVP-HVH9-JYP3	ITEMS NEEDED FOR ATHLETICS/NM/NW	602500084	149.98	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		149.98	
			1NWQ-P3W1-VNYG	2024-2025 - SUPPLIES AND MATERIALS - PD	2102500176	21.94	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	2210 4000 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		21.94	
			1PJH-JTFX-9TKJ	WT/Nurse/Supplies	1102500031	48.94	
10E110	1100 4000 50 000000			EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A		48.94	
			1PK3-6Q79-4MMT	ITEMS FOR THE HUSKY STORE/NH/NW	602500079	54.39	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		54.39	
			1PPJ-X1QY-9GYJ	2024- 2025 - SUPPLIES AND MATERIALS - FOUNDATION GRANT	2102500137	97.86	
10E200	1100 4000 50 192004			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES		97.86	
			1PRX-RLFL-17P3	GENERAL SUPPLIES-SPEECH	1202500020	421.80	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		421.80	
			1Q1P-JPP9-37VK	Order for admin	402500026	49.95	
10E040	1100 4000 50 000000			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A		49.95	
			1Q3C-TK3G-7X7T	CLASSROOM SUPPLY FOR GUION/HG/NW	602500058	22.47	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		22.47	
			1QF7-C94C-67J1	GENERAL SUPPLIES-MERAZ	1202500011	138.60	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		138.60	
			1QMQ-XPTW-C4R9	2024-2025 - SUPPLIES AND MATERIALS - GENERAL	2102500158	35.96	
10E200	2210 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		35.96	
			1QVW-QPQY-LFF3	CLASSROOM SUPPLY FOR SCHUMAN/MS/NW	602500085	19.99	
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		19.99	
			1QWY-3D3J-PWVP	2024-2025 - SUPPLIES AND MATERIALS - SCIENCE	2102500145	231.56	
10E200	2210 4000 57 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		231.56	
			1QWY-3D3J-Q613	TV REMOTES FOR TVS IN GYM/MO/NW	602500067	62.59	
10E060	1100 4000 53 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		62.59	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1R71-17GH-4YGQ	GENERAL SUPPLIES- OFFICE	1202500022	183.10	
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			183.10	
			1RCV-P4XY-6LLQ	AMAZON/KINDER/SW	1002500037	30.38	
10E100	1100 4000 50 000000		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			30.38	
			1RDY-XN3W-1J6L	2024-2025 - SUPPLIES AND MATERIALS - PD	2102500173	157.50	
10E200	2210 4000 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			157.50	
			1RFR-THGY-1FQD	Vinyl coated chain link wire ties (bag of 100) for chain link fences.	2202500376	40.21	
20E200	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			40.21	
			1RFW-D9D4-9JN4	2024-2025 - SUPPLIES AND MATERIALS - SCIENCE	2102500148	46.18	
10E200	2210 4000 57 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			46.18	
			1RVX-YYWH-1X3K	GENERAL SUPPLIES-KEIKO	1202500021	162.92	
10E120	1125 4000 50 000000		EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A			162.92	
			1RYN-KJMD-MGWD	SPECIAL ED SUPPLIES - ASSISTIVE TECH / STUDENT SERVICES SUPPLIES - OFFICE	2122500112	11.79	
10E200	1200 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			10.85	
10E200	2190 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/SUPPLIES			0.94	
			1TD4-GYGW-7VNR	SAIL POINTS SYSTEM/EW	202500028	107.88	
10E020	1100 4000 50 000000		EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M			107.88	
			1TGR-LPNR-1YRG	2024-2025 - SUPPLIES AND MATERIALS - CMA	2102500151	137.90	
10E200	2210 4000 55 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			137.90	
			1THR-QRXG-1KC7	2024 - 2025 - SUPPLIES AND MATERIALS - PD	2102500171	120.96	
10E200	2210 4000 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			120.96	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1TP3-QFC6-3GJ1	2024-2025 - SUPPLIES AND MATERIALS - ELA	2102500180	75.87	
10E200	2210 4000 60 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			75.87	
			1V3G-LCJP-61VT	Order for Carly	402500029	19.59	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			19.59	
			1VCR-93DW-TT97	2024-2025 - SUPPLIES AND MATERIALS - STEM	2102500189	29.99	
10E200	2210 4000 56 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			29.99	
			1VDJ-XMYV-7HFJ	SPECIAL ED SUPPLIES - ASSISTIVE TECH	2122500151	121.15	
10E200	1200 4000 50 000000		EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M			121.15	
			1Vfy-7QVN-7NGJ	HAND SANITIZER FOR DISTRICT WIDE- FOR CLASSROOM OK TO PAY	2202500252	597.52	
20E200	2540 4000 50 000000		OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			597.52	
			1Vfy-P3YD-1TMW	AMAZON/MUSIC/SW	1002500030	118.17	
10E100	1100 4000 62 000000		EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M			118.17	
			1VT1-9YVG-WDVD	SUPPLIES, OTHER	5552500127	291.23	
60E040	2540 5000 96 000000		SECURITY 2022 REFERENDUM/INDIAN TRAIL/OPER. & MAINT./CA			291.23	
			1VVK-L3FW-47FC	OFFICE ITEMS FOR OPERATIONS DEPARTMENT.	2202500364	16.98	
20E150	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.			16.98	
			1W9X-CCKV-74D7	Straws for Milk	402500033	19.98	
10E040	1100 4000 50 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A			19.98	
			1WGD-FD3C-6KWC	2024-2025 - SUPPLIES AND MATERIALS - SCIENCE	2102500187	122.96	
10E200	2210 4000 57 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN			122.96	
			1WJR-VYHL-GMY6	301816 Motor, 115 Volt, 60HZ, 1050 RPM, F0524B2511 for boys bathroom exhaust and girls	2202500347	580.82	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E030	2540 4203 50 000000			bathroom exhaust at Elm Place.		580.82	
				OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./			
10E040	1100 4000 50 000000		1X9P-JN16-6QTR	Order for admin	402500047	119.95	
				EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A		119.95	
10E120	1125 4000 50 000000		1XJF-17YT-WR3D	GENERAL SUPPLIES-E.GARCIA	1202500006	273.99	
				EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		273.99	
10E120	1125 4000 50 000000		1XL3-RNFH-1CKG	GENERAL SUPPLIES- MORAN GARCIA	1202500015	333.53	
				EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		333.53	
10E090	1100 4000 50 000000		1XR1-NXD3-CM99	SCHOOL SUPPLIES	902500047	579.66	
				EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		579.66	
10E200	2520 4000 50 000000		1Y6C-W9PM-L1Q1	ORDER FOR GENERAL SUPPLIES	2502500059	229.78	
				EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/SUPPLIES A		229.78	
10E200	2210 4000 35 000000		1Y7F-VXQ6-DWGY	2024-2025 - SUPPLIES AND MATERIALS - PD	2102500177	80.24	
				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		80.24	
10E200	2210 4000 56 000000		1YDK-C3FT-9K4W	2024-2025 - SUPPLIES AND MATERIALS - MATH	2102500159	77.20	
				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		77.20	
10E200	2220 4000 65 000000		1YFQ-C73H-TD6F	SUPPLIES, OTHER	5552500126	490.98	
				EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		490.98	
10E200	1200 4000 50 000000		1YGM-76NT-3FJV	SPECIAL ED SUPPLIES	2122500113	44.32	
				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		44.32	
10E100	1100 4000 50 000000		1YJH-HRLQ-7HGT	AMAZON/Tirakian/SW	1002500029	13.54	
				EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M		13.54	
10E120	1125 4000 50 000000		1YJX-FKK6-VPDX	GENERAL SUPPLIES FOR KAPTAN	1202500002	8.99	
				EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		8.99	
10E020	1100 4000 50 000000		1YW1-9GL9-9MQP	HEALTH OFFICE SUPPLIES/EW	202500032	54.39	
				EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		54.39	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1030376	AMERICAN BACKFLOW PREVENTION,	10/22/2024	32288	ANNUAL BACKFLOW INSPECTION AY OAK TERRACE. OKAY TO PAY.	2202500355	75.00	75.00
20E070	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		75.00	
1030377	ANDY FRAIN SERVICES, INC.	10/22/2024	365398	CROSSING GUARD AND SUPERVISOR FOR SEPTEMBER 2024. OKAY TO PAY.	2202500442	25,835.48	25,835.48
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		25,835.48	
1030378	Vendor Continued Void	10/22/2024					0.00
1030379	APPLE, INC.	10/22/2024	MB20962114	STUDENT SERVICES, SUPPLIES	5552500129	3,160.00	34,196.50
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		3,160.00	
			MB21115770	SECURITY/CAPITAL OUTLAY	5552500117	1,989.50	
60E200	2540 5000 96 000000			SECURITY 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAINT./C		1,989.50	
			MB21200373	REPAIR	5552500122	1,190.00	
10E200	2220 4000 31 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		1,190.00	
			MB22921049	STUDENT SERVICES, SUPPLIES	5552500129	12,960.00	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		12,960.00	
			MB23852020	SECURITY/CAPITAL OUTLAY	5552500117	1,580.00	
60E200	2540 5000 96 000000			SECURITY 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAINT./C		1,580.00	
			MB25072820	STUDENT SERVICES, SUPPLIES	5552500129	1,198.00	
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		1,198.00	
			MB25090605	SECURITY/CAPITAL OUTLAY	5552500117	9,720.00	
60E200	2540 5000 96 000000			SECURITY 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAINT./C		9,720.00	
			MB25115207	SECURITY/CAPITAL OUTLAY	5552500117	2,399.00	
60E200	2540 5000 96 000000			SECURITY 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAINT./C		2,399.00	
1030380	ASSURED HEALTHCARE STAFFING***	10/22/2024	21253	HEALTH SERVICES PURCHASED SERVICES - SUB NURSES - SEPT 2024 - INVOICE	2122500123	1,024.57	1,024.57

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				#21253			
10E200	2130 3000 19 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED		1,024.57	
1030381	AXIZ GROUP LLC	10/22/2024	33185	SPIRIT SQUARD T-SHIRTS/EW	202500049	370.79	370.79
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		370.79	
1030382	Vendor Continued Void	10/22/2024					0.00
1030383	B & F CONSTRUCTION CODE SERVIC	10/22/2024	19728	JULY ELECTRIC INSPECTION AT INDIAN TRAIL. JULY PLUMBING AND ELECTRICAL INSPECTIONS AT RAVINIA. OKAY TO PAY.	2202500403	605.00	4,592.50
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		0.00	
64E200	2540 5000 95 000000			RAVINIA 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAIN		605.00	
			19735	JULY ELECTRIC INSPECTION AT INDIAN TRAIL. JULY PLUMBING AND ELECTRICAL INSPECTIONS AT RAVINIA. OKAY TO PAY.	2202500403	325.00	
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		325.00	
64E200	2540 5000 95 000000			RAVINIA 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAIN		0.00	
			19895	AUGUST INSPECTIONS AT RAVINIA. OKAY TO PAY.	2202500352	1,512.50	
64E200	2540 5000 95 000000			RAVINIA 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAIN		1,512.50	
			19917	AUGUST PLUMBING AND FIRE INSPECTIONS AT INDIAN TRAIL. OKAY TO PAY.	2202500356	2,150.00	
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		2,150.00	
1030384	BANNER PLUMBING SUPPLY CO, INC	10/22/2024	3083845	BANNER PLUMBING SERVICE FY25	2202500108	1,017.12	14,018.71
20E200	2540 4208 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,017.12	
			3085980	HOT WATER HEATER, PUMP AND BRASS FLANGE FOR INDIAN	2202500406	9,536.31	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E040	2540 5000 96 000000			TRAIL. OKAY TO PAY. OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		9,536.31	
			3086819	BANNER PLUMBING SERVICE FY25	2202500108	2,872.31	
20E200	2540 4208 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		2,872.31	
			3087778	BANNER PLUMBING SERVICE FY25	2202500108	216.44	
20E200	2540 4208 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		216.44	
			3087779	BANNER PLUMBING SERVICE FY25	2202500108	376.53	
20E200	2540 4208 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		376.53	
1030385	JEFFREY BASSETT	10/22/2024	003	PAYMENT NEEDED TO A SOCCER REFEREE/NM/NW	602500070	110.00	360.00
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		110.00	
			005	PAYMENT NEEDED TO A SOCCER REFEREE FOR GAMES/MN/NW	602500089	110.00	
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		110.00	
			006	PAYMENT NEEDED TO SOCCER REFEREE FOR SOCCER GAMES/NM/NW	602500090	140.00	
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		140.00	
1030386	BILLY'S GARAGE INC.	10/22/2024	22121	REPAIRS TO DISTRICT VEHICLE. OKAY TO PAY.	2202500431	1,372.11	1,418.79
20E200	2540 3213 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,372.11	
			22329	OIL CHANGE IN DISTRICT 112 TRUCK. OKAY TO PAY.	2202500427	46.68	
20E200	2540 3213 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		46.68	
1030387	BLUEPATH SOLAR NORTH SHORE LLC	10/22/2024	NORTHSHORE-30	NORTH SHORE PRODUCTION FROM JUNE 1, 2024 TO JUNE 30, 2024. JUNE 2024 KWH. PAST DUE OKAY TO PAY.	2202500345	3,449.05	6,226.07

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		3,449.05	
			NORTHSHORE-33	NORTH SHORE PRODUCTION FROM 01 SEP 2024 TO 30 SEP 2024, KWH. OKAY TO PAY.	2202500398	2,777.02	
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		2,777.02	
1030388	BR BLEACHERS	10/22/2024	23030	***QUOTE** INSTALL TWO ELECTRIC BASKETBALL WINCHES TO PROVIDE SAFE OPERATION. INSTALL 24' PIPE FOR MOUNTING. RED OAK ES MAIN GYM.	2202500363	10,100.00	10,100.00
20E090	2540 3218 31 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./GY		10,100.00	
1030389	HENRY H CALDWELL	10/22/2024	001	PAYMENT NEEDED FOR SOCCER REFEREE CALDWELL/NM/NW	602500062	110.00	110.00
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		110.00	
1030390	CDW GOVERNMENT, INC.+++	10/22/2024	AA8XM5F	SOFTWARE/SITE LICENSE	5552500079	7,500.00	7,500.00
10E200	2220 3000 80 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		7,500.00	
1030391	CENTER FOR PSYCHOLOGICAL SERVI	10/22/2024	0002848	SPECIAL ED - OUTSIDE CONSULTANT - IEP ATTENDANCE - INVOICE #00002848 - SEPT 2024	2122500140	700.00	700.00
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		700.00	
1030392	CHEERLEADING	10/22/2024	0777162CW	POM POMS FOR SPIRIT SQUARD/EW	202500042	719.40	719.40
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		719.40	
1030393	CITY OF HIGHLAND PARK	10/22/2024	INV-00008594	DESIGN REVIEW FOR SHERWOOD	2502500146	500.00	500.00
67E200	2540 5000 95 000000			SHERWOOD 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		500.00	
1030394	CONNECTION'S ACADEMY EAST	10/22/2024	13191	SPECIAL ED PRIVATE TUITION -	2122500153	7,004.80	7,004.80

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10E200	1912 6700 40 000000			SEPT 2024 - INVOICE #13191			
			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI			7,004.80	
1030395	CONNECTIONS DAY SCHOOL SOUTH C	10/22/2024	32555	SPECIAL ED PRIVATE TUITION - RETRO BILLING FOR AUGUST 2024 - ISBE RATE ADJUSTMENT - INVOICE #32555	2122500133	94.56	6,299.36
10E200	1912 6700 40 000000		EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI			94.56	
			32637	SPECIAL ED PRIVATE TUITION - SEPT 2024 - INVOICE #32637 - YPG	2122500141	6,204.80	
10E200	1912 6700 40 000000		EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI			6,204.80	
1030396	Vendor Continued Void	10/22/2024					0.00
1030397	Vendor Continued Void	10/22/2024					0.00
1030398	Vendor Continued Void	10/22/2024					0.00
1030399	Vendor Continued Void	10/22/2024					0.00
1030400	CONNECTIONS DAY SCHOOL	10/22/2024	36927	SPECIAL ED PRIVATE TUITION - RETRO BILLING FOR AUG 2024 DUE TO ISBE RATE ADJ - INVOICES #36927, 36928, 36929, 36930, 36931	2122500119	287.16	30,628.70
10E200	1912 6700 40 000000		EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI			287.16	
			36928	SPECIAL ED PRIVATE TUITION - RETRO BILLING FOR AUG 2024 DUE TO ISBE RATE ADJ - INVOICES #36927, 36928, 36929, 36930, 36931	2122500119	287.16	
10E200	1912 6700 40 000000		EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI			287.16	
			36929	SPECIAL ED PRIVATE TUITION - RETRO BILLING FOR AUG 2024 DUE TO ISBE RATE ADJ - INVOICES #36927,	2122500119	287.16	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	1912 6700 40 000000			36928, 36929, 36930, 36931 EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		287.16	
			36930	SPECIAL ED PRIVATE TUITION - RETRO BILLING FOR AUG 2024 DUE TO ISBE RATE ADJ - INVOICES #36927, 36928, 36929, 36930, 36931	2122500119	167.51	
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		167.51	
			36931	SPECIAL ED PRIVATE TUITION - RETRO BILLING FOR AUG 2024 DUE TO ISBE RATE ADJ - INVOICES #36927, 36928, 36929, 36930, 36931	2122500119	167.51	
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		167.51	
			37022	SPECIAL ED PRIVATE TUITION - SEPTEMBER 2024 - INVOICES # 37022, 37023, 37025, 37026 - A.A., M.B., M.J., D.P.	2122500152	6,873.40	
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		6,873.40	
			37023	SPECIAL ED PRIVATE TUITION - SEPTEMBER 2024 - INVOICES # 37022, 37023, 37025, 37026 - A.A., M.B., M.J., D.P.	2122500152	7,212.00	
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		7,212.00	
			37025	SPECIAL ED PRIVATE TUITION - SEPTEMBER 2024 - INVOICES # 37022, 37023, 37025, 37026 - A.A., M.B., M.J., D.P.	2122500152	6,873.40	
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		6,873.40	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			37026	SPECIAL ED PRIVATE TUITION - SEPTEMBER 2024 - INVOICES # 37022, 37023, 37025, 37026 - A.A., M.B., M.J., D.P.	2122500152	6,873.40	
10E200	1912 6700 40 000000		EDUCATION FUND/DISTRICT	WIDE/SP ED TUITION; PRIV FACILI		6,873.40	
			37103	PSYCH PURCHASED SERVICES - FULL PSYCH EVAL - DEC 2023 - INVOICE #37103	2122500159	1,600.00	
10E200	2140 3000 38 000000		EDUCATION FUND/DISTRICT	WIDE/PSYCHOLOGIST/PURCHASED SER		1,600.00	
1030401	THE COVE SCHOOL	10/22/2024	SD112-0824	SPECIAL ED PRIVATE TUITION - AUGUST / SEPT 2024 - INVOICES #SD112-0824, #SD112-0924	2122500142	4,312.70	16,018.60
10E200	1912 6700 40 000000		EDUCATION FUND/DISTRICT	WIDE/SP ED TUITION; PRIV FACILI		4,312.70	
			SD112-0924	SPECIAL ED PRIVATE TUITION - AUGUST / SEPT 2024 - INVOICES #SD112-0824, #SD112-0924	2122500142	11,705.90	
10E200	1912 6700 40 000000		EDUCATION FUND/DISTRICT	WIDE/SP ED TUITION; PRIV FACILI		11,705.90	
1030402	Deerfield & Libertyville Music	10/22/2024	1696990	Instrument repair for orchestra	402500037	180.00	584.89
10E040	1100 3000 31 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/PURCHASED			180.00	
			1697326	Instrument Repair for Orchestra	402500038	203.99	
10E040	1100 3000 31 100031		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/PURCHASED			203.99	
			1698122	Instrument Repair for Orchestra	402500039	200.90	
10E040	1100 3000 31 000000		EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/PURCHASED			200.90	
1030403	DEMCO, INC.***	10/22/2024	7550531	2024-2025 - SUPPLIES AND MATERIALS - LIBRARY	2102500185	90.73	90.73
10E200	2210 4000 60 000000		EDUCATION FUND/DISTRICT	WIDE/IMPROVE INSTR./SUPPLIES AN		90.73	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1030404	DE MUTH, INC	10/22/2024	V-3743	MAINTENANCE WORK: HYDRO-JET THE STORM SEWERS AT GREEN BAY AND EDGEWOOD. OKAY TO PAY.	2202500379	1,000.00	4,200.00
20E120	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		1,000.00	
20E020	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		0.00	
			V-3745	MAINTENANCE WORK: HYDRO-JET THE STORM SEWERS AT GREEN BAY AND EDGEWOOD. OKAY TO PAY.	2202500379	1,000.00	
20E120	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		0.00	
20E020	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		1,000.00	
			V-3765	PLUMBING SERVICES PERFORMED AT EDGEWOOD MIDDLE SCHOOL. OKAY TO PAY.	2202500417	2,200.00	
20E020	2540 3208 31 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		2,200.00	
1030405	DISCOVERY EDUCATION***	10/22/2024	CINV-158216	2024-2025 - PURCHASED SERVICES - SITE LICENSES/SOFTWARE	2102500015	30,080.60	30,080.60
10E200	2210 3000 80 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		30,080.60	
1030406	ECS MIDWEST LLC	10/22/2024	1209630	ENGINEERING SERVICES FOR RAVINIA, WEEK ENDING 9/28/24. OKAY TO PAY.	2202500426	2,937.75	2,937.75
20E080	2540 3203 31 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./HV		2,937.75	
1030407	ENVIRONMENTAL FUTURES, INC.	10/22/2024	33446	TEACHER LOUNGE HOT/COLD WATER	902500043	175.00	175.00
10E090	1100 4000 50 000000			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		175.00	
1030408	EVERYDAY SPEECH LLC	10/22/2024	148599	GROUP MEMBERSHIPS FOR 18 SPEECH PATHOLOGISTS - EVERYDAY SPEECH, PER QUOTE #20240717-05035574 9	2122500109	6,431.82	13,211.68
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		6,431.82	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			153926	SPECIAL ED PURCHASED SERVICES - EVERYDAY SPEECH SUBSCRIPTIONS FOR 18 SOCIAL WORKERS - PER QUOTE #20241009-08134057 2	2122500162	6,779.86	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		6,779.86	
1030409	Exceptional Learners Collabora	10/22/2024	00025023	SPECIAL ED IDEA F/T / SPECIAL ED PURCH SERVICES - OUTSIDE PT/OT SERVICE PROVIDERS - INVOICE #00025023 - SEPT 2024	2122500129	50,770.38	50,770.38
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		12,489.00	
10E200	2210 3000 38 462000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		38,281.38	
1030410	FELICITY SCHOOLS LLC	10/22/2024	3308	SPECIAL ED PRIVATE TUITION - SEPTEMBER 2024 - INVOICE #3308 - F.H.	2122500148	6,032.00	18,032.00
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		6,032.00	
			513	SPECIAL ED PURCHASED SERVICES - SLP SERVICES FOR INDIAN TRAIL - AUGUST 2024 - INVOICE #513	2122500124	3,900.00	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		3,900.00	
			515	SPECIAL ED PURCHASED SERVICES - SPEECH SERVICES - SEPTEMBER 2024 - INVOICE #515	2122500161	8,100.00	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		8,100.00	
1030411	Vendor Continued Void	10/22/2024					0.00
1030412	FIRST STUDENT, INC	10/22/2024	07302024	SPECIAL ED TRANSPORTATION - JULY / AUGUST	2122500143	23,734.36	342,319.98

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
40E200	2550 3000 47 000000			2024 - INVOICES #07302024, 08302024			
			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA			23,734.36	
			08302024	SPECIAL ED TRANSPORTATION - JULY / AUGUST	2122500143	4,650.08	
40E200	2550 3000 47 000000			2024 - INVOICES #07302024, 08302024			
			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA			4,650.08	
			08302024-	SPECIAL ED TRANSPORTATION - INVOICE #08302024 - AUGUST 2024	2122500164	37,179.72	
40E200	2550 3000 47 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA			
			8302024	FIRST STUDENT ROUTES, BUS AIDES AND CHARTER TRIPS FOR AUGUST 2024. INVOICE NO. 8302024. OKAY TO PAY.	2202500377	276,755.82	
40E200	2550 3000 38 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA		24,195.07	
40E200	2550 3401 34 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTRA		228,618.08	
40E200	2550 3402 34 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTRA		2,846.49	
40E200	2550 3403 34 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTRA		8,247.60	
40E200	2550 3404 34 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTRA		895.00	
40E200	2550 3409 34 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTR:		1,379.90	
40E200	2550 3409 38 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/CONTR:		10,573.68	
1030413	FLECKS LANDSCAPING	10/22/2024	2408414	DISTRICT-WIDE LANDSCAPING MAINTENANCE FOR AUGUST 2024. OKAY TO PAY.	2202500272	14,373.92	42,097.84
20E200	2540 3283 89 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		14,373.92	
			2409498	DISTRICT-WIDE LANDSCAPING, SEPTEMBER 2024. OKAY TO PAY.	2202500400	14,373.92	
20E200	2540 3283 89 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		14,373.92	
			2409499	INDIAN TRAIL-SOIL, SEED, BLANKET BY SE OF	2202500401	13,350.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				SHOP BUILDING, TURF RESTORATIONS, SOD, PLANTINGS. OKAY TO PAY.			
20E040	2540 3283 89 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		13,350.00	
1030414	Vendor Continued Void	10/22/2024					0.00
1030415	Vendor Continued Void	10/22/2024					0.00
1030416	Vendor Continued Void	10/22/2024					0.00
1030417	FOLLETT CONTENT SOLUTIONS, LLC	10/22/2024	404800F	2023-2024 - SUPPLIES AND MATERIALS - LIBRARY	2102400443	3,874.79	19,374.80
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		3,874.79	
			444624	2024-2025 - SUPPLIES AND MATERIALS - LIBRARY	2102500140	1,598.87	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		1,598.87	
			444624A	2024-2025 - SUPPLIES AND MATERIALS - LIBRARY	2102500140	595.08	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		595.08	
			447101	2024-2025 - SUPPLIES AND MATERIALS - LIBRARY	2102500147	1,562.13	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		1,562.13	
			447101A	2024-2025 - SUPPLIES AND MATERIALS - LIBRARY	2102500147	524.96	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		524.96	
			447592	2024-2025 - SUPPLIES AND MATERIALS - LIBRARY	2102500142	3,356.14	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		3,356.14	
			447592A	2024-2025 - SUPPLIES AND MATERIALS - LIBRARY	2102500142	992.12	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		992.12	
			447592B	2024-2025 - SUPPLIES AND MATERIALS - LIBRARY	2102500142	795.42	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		795.42	
			447592F	2024-2025 - SUPPLIES AND MATERIALS - LIBRARY	2102500142	398.97	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		398.97	
			448382	2024-2025 - SUPPLIES AND MATERIALS - ELA - LIBRARY	2102500146	2,359.27	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		2,359.27	
			448382A	2024-2025 - SUPPLIES AND MATERIALS - ELA - LIBRARY	2102500146	838.00	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		838.00	
			449551A	2024-2025 - SUPPLIES AND MATERIALS - LIBRARY	2102500156	522.86	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		522.86	
			451320	2024-2025 - SUPPLIES AND MATERIALS - LIBRARY	2102500162	1,251.57	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		1,251.57	
			451320A	2024-2025 - SUPPLIES AND MATERIALS - LIBRARY	2102500162	704.62	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		704.62	
1030418	FOLLETT SCHOOL SOLUTIONS, INC*	10/22/2024	443839	2024-2025 - SUPPLIES AND MATERIALS - LIBRARY	2102500135	1,553.86	1,801.11
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		1,553.86	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			443839F	2024-2025 - SUPPLIES AND MATERIALS - LIBRARY	2102500135	247.25	
10E200	2210 4000 60 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		247.25	
1030419	FRANCZEK PC	10/22/2024	234342	LEGAL SERVICES INVOICE #234342 9/18/24	2302500038	1,722.00	1,722.00
10E200	2310 3000 26 000000			EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		1,722.00	
1030420	DAVID GALANTOWICZ	10/22/2024	09102024	REFEREED VOLLEYBALL/EW	202500041	125.00	125.00
10E020	1100 3000 38 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		125.00	
1030421	RICK GEATI	10/22/2024	007	PAYMENT NEEDED TO SOCCER REF AND ASSIGNOR FOR SEASON 2024/NM/NW	602500091	160.00	160.00
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		160.00	
1030422	GenCom	10/22/2024	337420	*****QUOTE ***** hytera 400-470 power 5-50 DMR TIER 22 AND ANALOG-(Q-3) MODE REPEATER HYTERA IP CONNECT LICENSE (Q-3), TEMPLATE FEE (Q1) PROGRAMMING FOR EACH REPEATER (3) INSTALLATION OF REPEATER TEST (4), MOBILIZATION (1) REQUESTED BY JAMES BOCK ON 8/21/24. QUOTE # 33963	2202500256	12,234.80	12,234.80
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		12,234.80	
1030423	GENESISONE	10/22/2024	943840	BLACK TONER SUPPLIES /EW	202500033	262.74	262.74
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		262.74	
1030424	Vendor Continued Void	10/22/2024					0.00
1030425	GILBANE	10/22/2024	202408-J378	SHERWOOD ADDITIONS AND RENOVATIONS. APPLICATION NO. 2	2202500362	38,244.00	3,105,768.79

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
67E200	2540 5000 95 000000			FOR GILBANE. INVOICE NO. 202408-J378. OKAY TO PAY.			
			SHERWOOD 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI			38,244.00	
			202409-J386	INDIAN TRAIL ADDITIONS AND RENOVATIONS. APPLICATION NO. 13 FOR GILBANE INVOICE #202409-J386. OKAY TO PAY.	2202500366	713,324.68	
63E200	2540 5000 95 000000		INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN			713,324.68	
			202409-J398	EDGEWOOD MIDDLE SCHOOL ADDITIONS AND RENOVATIONS. APPLICATION NO. 38. GILBANE INVOICE #202409-J398. OKAY TO PAY.	2202500388	93,820.90	
62E200	2540 5000 96 000000		EDGEWOOD CONSTRUCTION ACCOUNT/DISTRICT WIDE/OPER. & MAI			93,820.90	
			202409-J464	RAVINIA ADDITIONS AND RENOVATIONS. APPLICATION NO. GILBANE INVOICE #202409-J464. OKAY TO PAY.	2202500374	2,260,379.21	
64E200	2540 5000 95 000000		RAVINIA 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAIN			2,260,379.21	
1030426	GLOBAL WATER TECHNOLOGY	10/22/2024	127800	***QUOTE*** GLOBAL WATER TECHNOLOGY - FILTER BOTTLR FILTERS DISTRICT-WIDE.	2202500332	11,077.87	11,077.87
20E200	2540 4000 65 000000		OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			11,077.87	
1030427	W.W. GRAINGER, INC.	10/22/2024	9259296367	GRAINGER FY25	2202500109	1,972.64	3,447.81
20E200	2540 4207 50 000000		OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			1,972.64	
			9264829889	GRAINGER FY25	2202500109	26.40	
20E200	2540 4207 50 000000		OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			26.40	
			9270351423	GRAINGER FY25	2202500109	1,448.77	
20E200	2540 4207 50 000000		OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI			1,448.77	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1030428	Vendor Continued Void	10/22/2024					0.00
1030429	HEARTLAND ALLIANCE CCIS A/R	10/22/2024	24159	SY 2023-24 SPECIAL ED PURCHASED SERVICES - INVOICES #24159, 25492 - INTERPRETER SERVICES	2122500132	3,703.15	4,668.08
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		3,703.15	
			25492	SY 2023-24 SPECIAL ED PURCHASED SERVICES - INVOICES #24159, 25492 - INTERPRETER SERVICES	2122500132	9.30	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		9.30	
			25876	SPECIAL ED PURCHASED SERVICES - INTERPRETERS FOR PARENT MEETINGS	2122500163	955.63	
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		955.63	
1030430	Vendor Continued Void	10/22/2024					0.00
1030431	HEARTLAND BUSINESS SYSTEMS	10/22/2024	730839-H	SOFTWARE/SITE LICENSE - BLANKET PO - FY25	5552500047	500.51	63,165.48
10E200	2220 3000 80 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		500.51	
			731480-H	PURCHASED SERVICE, OTHER	5552500048	8,412.47	
10E200	2220 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		8,412.47	
			731784-H	PURCHASED SERVICE, INFORMATION SECURITY	5552500050	1,625.00	
10E200	2220 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		1,625.00	
			731788-H	PURCHASED SERVICE, OTHER	5552500131	40.00	
10E200	2220 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		40.00	
			732796-H	PURCHASED SERVICE,	5552500050	650.00	

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10E200	2220 3000 38 000000			INFORMATION SECURITY EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		650.00	
			733522-H	CAPITAL OUTLAY NEW EQUIPMENT	5552500011	43,240.00	
10E200	2220 5000 90 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/CAPITAL OUTLAY/C		43,240.00	
			734783-H	SHERWOOD SITE CLOSURE	5552500119	210.00	
67E200	2540 5000 95 000000			SHERWOOD 2022 REFERENDUM WORK/DISTRICT WIDE/OPER. & MAI		210.00	
			735790-H	PURCHASED SERVICE, INFORMATION SECURITY	5552500050	487.50	
10E200	2220 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		487.50	
			735969-H	PURCHASED SERVICES, FLEXBLOCK	5552500136	8,000.00	
10E200	2220 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		8,000.00	
1030432	HEALTH MANAGEMENT SYSTEMS	10/22/2024	2024-3790	MONTHLY EMPLOYEE ASSISTANCE PROGRAM	2502500009	1,603.98	1,603.98
10E200	2610 2220 22 000000			EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/MEDICAL		1,603.98	
1030433	HEART OF THE CITY	10/22/2024	3291	FALL 2024 SOCCER ACADEMY OT & NW. INVOICE #3291 9/27/24	2302500043	6,180.00	6,180.00
10E200	1100 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/PURCHASED		6,180.00	
1030434	HIGHLAND PARK FORD	10/22/2024	186805	MISCELLANEOUS OIL CHANGES/VEHICLE REPAIRS FY25	2202500105	296.00	296.00
20E200	2540 3213 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		296.00	
1030435	HODGES, LOIZZI, EISENHAMMER	10/22/2024	63178	LEGAL SERVICES INVOICE #63178 8/31/24	2302500042	11,389.17	11,389.17
10E200	2310 3000 26 000000			EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		11,389.17	
1030436	HUMANKIND	10/22/2024	164	GENERAL SUPPLIES/SCHROEDER	2002500031	955.28	955.28
10E200	2642 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/SUPPLIES AND MAT		955.28	
1030437	THE HYDE PARK DAY SCHOOL	10/22/2024	H2024090	SPECIAL ED PRIVATE TUITION -	2122500147	13,417.44	42,163.80

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				AUGUST 2024 - INVOICE #H2024090 - N.D, O.H., N.R., I.C., D.K., E.R.			
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		13,417.44	
			HPDS202409.11	SPECIAL ED PRIVATE TUITION - SEPT 2024 - INVOICE #HPDS202409.11	2122500170	28,746.36	
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		28,746.36	
1030438	ILL ASSOC OF SCHOOL ADMIN	10/22/2024	7162-FY25	SUBSCRIPTIONS/SCHR OEDER	2002500036	500.00	500.00
10E200	2642 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/PURCHASED SERVIC		500.00	
1030439	Vendor Continued Void	10/22/2024					0.00
1030440	Vendor Continued Void	10/22/2024					0.00
1030441	Vendor Continued Void	10/22/2024					0.00
1030442	Vendor Continued Void	10/22/2024					0.00
1030443	Vendor Continued Void	10/22/2024					0.00
1030444	IDLEWOOD ELECTRIC SUPPLY, INC.	10/22/2024	INV134701	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	147.16	12,389.31
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		147.16	
			INV140342	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	175.71	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		175.71	
			INV141719	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	293.53	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		293.53	
			INV152973	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	132.47	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		132.47	
			INV153154	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	1,470.30	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,470.30	
			INV153498	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	250.39	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		250.39	
			INV153520	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	2,476.80	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		2,476.80	

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			INV153640	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	703.04	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		703.04	
			INV153787	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	2,778.76	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		2,778.76	
			INV153834	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	266.26	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		266.26	
			INV154136	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	251.89	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		251.89	
			INV154296	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	470.48	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		470.48	
			INV154650	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	541.68	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		541.68	
			INV154870	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	326.18	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		326.18	
			INV155182	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	606.80	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		606.80	
			INV155331	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	166.76	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		166.76	
			INV155696	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	205.87	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		205.87	
			INV155945	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	67.72	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		67.72	
			INV156080	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	253.25	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		253.25	
			INV158032	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	259.25	

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20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		259.25	
			INV158099	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	56.86	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		56.86	
			INV158327	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	54.55	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		54.55	
			INV158352	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	297.00	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		297.00	
			INV158361	IDLEWOOD ELECTRIC SERVICES FY25	2202500110	136.60	
20E200	2540 4207 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		136.60	
1030445	Vendor Continued Void	10/22/2024					0.00
1030446	ILLINI HARDWARE CORPORATION	10/22/2024	001762	SERVICE FOR DOOR #4 AT EDGEWOOD SCHOOL. JOB: CHANGED WIRING AT OPERATION TO HAVE THE PUSH BUTTON AND RELAY FROM CARD READER ACTIVATION WIRED IN SERIES JOB WAS DONE ON 8/28/24 OK TO PAY	2202500385	600.00	1,400.00
20E020	2540 3216 31 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		600.00	
			001888	REPAIR OF DOOR WAS NEED IT AT WAYNE THOMAS SCHOOL. JOB INCLUDED:CHANGED OF BATTERIES ON WIRELESS PUSH PAD.trOUBLESHOOT PUSH PAD ACTUATOR, DONE ON 9/24/24 OK TO PAY	2202500375	800.00	
20E110	2540 3216 31 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		800.00	
1030447	ILLINOIS ASSOCIATION OF SCHOOL	10/22/2024	443599	ADMINISTRATIVE PROCEDURES PROJECT- 50% INSTALLMENT.	2302500037	4,675.00	4,675.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				INVOICE#443588			
10E200	2310 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		4,675.00	
1030448	Illinois Virtual School	10/22/2024	12176	2024 -2025 - SUPPLIES AND MATERIALS - INNOVATION	2102500186	300.00	300.00
10E200	2210 4000 64 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		300.00	
1030449	ILLINOIS PRINCIPALS ASSOC***	10/22/2024	NSSD112FY24-25	2024-25 ADMINISTRATOR COACHING & MENTORING SERVICES	2302500036	29,990.00	29,990.00
10E200	2310 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		29,990.00	
1030450	IN2GREAT! PEDIATRIC THERAPY SE	10/22/2024	S171379	SPECIAL ED PURCHASED SERVICES - OUTSIDE EVALUATION - M.K. - SEPT 2024	2122500145	300.00	300.00
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		300.00	
1030451	ISCORP	10/22/2024	0742319	HOSTING FOR SKYWARD	2502500008	1,890.00	1,890.00
10E200	2520 3000 80 000000			EDUCATION FUND/DISTRICT WIDE/FISCAL SERVICES/PURCHASED		1,890.00	
1030452	VICTOR J JENDRAS	10/22/2024	002	PAYMENT NEEDED FOR SOCCER REFEREE JENDRAS/NM/NW	602500063	110.00	110.00
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		110.00	
1030453	K & M Printing	10/22/2024	24-72738	SUPPLIES ORDERED FROM K&M PRINTING	2602500010	220.00	220.00
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		220.00	
1030454	STATE GRAPHICS	10/22/2024	100123	HALL PASSES AND ENVELOPES FOR THE YEAR/JS/NW	602500069	508.53	508.53
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		508.53	
1030455	ROBERT KOEWLER	10/22/2024	009	PAYMENT NEEDED TO SOCCER REFEREE FOR GAMES/NM/NW	602500092	70.00	70.00
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		70.00	
1030456	KRIHA BOUCEK	10/22/2024	7413	LEGAL SERVICES INVOICE #7413	2302500047	9,008.00	9,008.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				10/10/24			
10E200	2310 3000 26 000000			EDUCATION FUND/DISTRICT WIDE/BOARD OF ED./PURCHASED SER		9,008.00	
1030457	LAKELAND/LARSEN ELEVATOR CORPO	10/22/2024	194006	ELEVATOR REPAIR AT EDGEWOOD SCHOOL ON 5/1/2024 INV#194006. NOTE: WE JUST RECEIVED THIS INVOICE TODAY ON 9/20/24. OK TO PAY	2202500354	1,815.00	2,040.00
20E030	2540 3217 31 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		1,815.00	
			195999	ELEVATOR PRESSURE TEST AT ELM PLACE INV#195999 SS WAS ON 9/13/24. OK TO PAY	2202500340	225.00	
20E030	2540 3217 31 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		225.00	
1030458	LAKESHORE LEARNING MATERIALS**	10/22/2024	116717091724	LAKESHORELEARNING/ KINDER/SW	1002500038	80.49	4,313.46
10E100	1100 4000 50 000000			EDUCATION FUND/SHERWOOD/REGULAR PROGRAMS/SUPPLIES AND M		80.49	
			789533081824	GENERAL SUPPLIES-GARCIA	1202500007	44.97	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		44.97	
			863032090524	GENERAL SUPPLIES-GROSS MOTOR ROOM	1202500018	4,188.00	
10E120	1125 4000 50 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		4,188.00	
1030459	LEANSTREAM	10/22/2024	20221943	MANAGED TABLETS/AEG COHORT: EXPERIMENTAL GROUP	2302500045	223.93	223.93
10E200	1100 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/PURCHASED		223.93	
1030460	Vendor Continued Void	10/22/2024					0.00
1030461	LEARNWELL EDUCATION	10/22/2024	INV196096	2023-24 SCHOOL YEAR - SPECIAL ED PURCHASED SERVICES - HOSPITAL TUTORING - MAY 2024	2122500121	113.16	483.74
10E200	1200 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		113.16	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			INV196097	2023-24 SCHOOL YEAR - SPECIAL ED PURCHASED SERVICES - HOSPITAL TUTORING - MAY 2024	2122500121	18.97	
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		18.97	
			INV196098	2023-24 SCHOOL YEAR - SPECIAL ED PURCHASED SERVICES - HOSPITAL TUTORING - MAY 2024	2122500121	58.34	
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		58.34	
			INV197197	2023-24 SCHOOL YEAR - SPECIAL ED PURCHASED SERVICES - HOSPITAL TUTORING - MAY 2024	2122500121	97.75	
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		97.75	
			INV197198	2023-24 SCHOOL YEAR - SPECIAL ED PURCHASED SERVICES - HOSPITAL TUTORING - MAY 2024	2122500121	97.77	
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		97.77	
			INV197612	2023-24 SCHOOL YEAR - SPECIAL ED PURCHASED SERVICES - HOSPITAL TUTORING - MAY 2024	2122500121	97.75	
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		97.75	
1030462	LEGO EDUCATION***	10/22/2024	1190626520	2024-2025 - SUPPLIES AND MATERIALS - FOUNDATION ROBOTICS GRANT	2102500121	1,999.75	1,999.75
10E200 1100 4000 50 192004				EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES		1,999.75	
1030463	Vendor Continued Void	10/22/2024					0.00
1030464	LIBERTYVILLE MUSIC CENTER	10/22/2024	1698826	PAYMENT NEEDED ON MUSICAL	602500071	112.50	1,159.30

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E060	1100 3000 31 100031			INSTRUMENT REPAIRS/MD/NW EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		112.50	
			1698827	PAYMENT NEEDED ON MUSICAL INSTRUMENT REPAIRS/MD/NW	602500071	60.00	
10E060	1100 3000 31 100031			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		60.00	
			1699315	PAYMENT NEEDED ON MUSICAL INSTRUMENT REPAIRS/MD/NW	602500071	24.99	
10E060	1100 3000 31 100031			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		24.99	
			1700265	DISTRICT INSTRUMENT REPAIR/EW	202500046	150.00	
10E020	1100 3000 31 100031			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		150.00	
			1701423	DISTRICT INSTRUMENT REPAIR/EW	202500047	200.99	
10E020	1100 3000 31 100031			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		200.99	
			1701923	BAD ORCHESTRA AND CHORUS SUPPLIES/EW	202500025	530.87	
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		530.87	
			1701926	INSTRUMENTAL MUSIC SUPPLIES/EW	202500030	79.95	
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		79.95	
1030465	LISA WESTMAN CONSULTING INC.	10/22/2024	858	2024-2025 - PURCHASED SERVICES - CONSULTING - TITLE II	2102500167	8,750.00	8,750.00
10E200	2210 3000 34 493200			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		8,750.00	
1030466	LITTLE CITY FOUNDATION	10/22/2024	2024092300022	SPECIAL ED PRIVATE TUITION - AUGUST 2024 - H.K. - INVOICE #2024092300022	2122500155	14,670.18	14,670.18
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		14,670.18	
1030467	LOWERY MCDONNELL COMPANY	10/22/2024	IN0007220	*****QUOTE/PR	2202500150	2,460.00	2,460.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E020	2540 5000 96 000000			OPOSAL***** **** NEW AP AT EDGEWOOD (PORTIA RANSOM) NEED A WHITE DESK JUST LIKE THE REST OF THE ADM OFFICE JAMES APPROVED IT.			
				OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./C		2,460.00	
1030468	LUCAS LANDSCAPE AND DESIGN	10/22/2024	16013	*****ESTIMATE/CONT RACT***** LANDSCAPING SERVICE AT INDIAN TRAIL SCHOOL: REMOVE 38'OAK; GRIND STUMP AND RAKE GRIN DEBRIS INTO FILE, REMOVE AND DISPOSE OF STUMP GRIN DEBRIS. PROJECT NUMBER 17187, APPROVED BY CHARLIE P/ JAMES B ON 8/9/2024	2202500184	1,975.00	1,975.00
				OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		1,975.00	
1030469	LUIS FLOORING INSTALLATION LLC	10/22/2024	10042024	FLOORING REPAIR WAS NEED IT FOR OAK TERRACE (ROOM 124) AND WAYNE THOMAS (ROOM 110 AND 112) LABOR AND MATERIAL WAS INCLUDED. OK TO PAY	2202500411	1,510.00	1,510.00
				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,510.00	
1030470	MAGIC SCHOOL	10/22/2024	2405	SUBSCRIPTION RENEWAL AI PLATFORM OCT 2024-OCT. 2025 INVOICE #2405 10/7/24	2302500046	19,500.00	19,500.00
				EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/PURCHASED		19,500.00	
1030471	MARISSA BENNETT CONSULTING, LL	10/22/2024	8833343	SPECIAL ED	2122500128	11,578.75	16,235.00

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				PURCHASED SERVICES - OUTSIDE THERAPIST - SEPT 2024 - N.L./T.P. - INVOICES #8833343, #8850780			
10E200	2210 3000 34 462000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		11,578.75	
			8850780	SPECIAL ED PURCHASED SERVICES - OUTSIDE THERAPIST - SEPT 2024 - N.L./T.P. - INVOICES #8833343, #8850780	2122500128	4,656.25	
10E200	2210 3000 34 462000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		4,656.25	
1030472	MATH OLYMPIADS	10/22/2024	INV4651	Payment of Invoice #INV4651 Math Olympiads Team	402500045	200.00	200.00
10E040	1100 4000 50 000000			EDUCATION FUND/INDIAN TRAIL/REGULAR PROGRAMS/SUPPLIES A		200.00	
1030473	GLORIA MCDANIEL-HALL	10/22/2024	9302024	CULTURALLY RESPONSIVE TEACHER TRAININGS/SCHOOL BASED _INVOICE 9/30/24	2302500041	28,000.00	28,000.00
10E200	1100 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/PURCHASED		28,000.00	
1030474	MCMASTER-CARR	10/22/2024	33879424	ELECTRICAL MATERIALS AND SUPPLIES FOR ELM PLACE. OKAY TO PAY.	2202500393	450.43	450.43
20E030	2540 3207 31 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		450.43	
1030475	MENONI & MOCOJNI, INC.	10/22/2024	0047404-00	ROCK SALT & LANDSCAPING SUPPLIES FY25; DISTRICT WIDE	2202500101	100.60	100.60
20E200	2540 3283 89 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		100.60	
1030476	MENTA ACADEMY NORTH	10/22/2024	SESINV-041128	SPECIAL ED PRIVATE TUITION -	2122500149	4,050.80	4,050.80

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				SEPTEMBER 2024 - INVOICE #SESINV-041128 - CCR			
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		4,050.80	
1030477	THE MIDWEST CLINIC	10/22/2024	INV-89591	INSTRUMENTAL MUSIC/EW	202500037	440.00	440.00
10E020	1100 3000 35 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		440.00	
1030478	MIDWEST EDUCATIONAL FURNISHING	10/22/2024	9819	FURNITURE FOR EDGEWOOD. OKAY TO PAY.	2202500341	16,698.00	16,698.00
20E020	2540 5000 96 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./C		16,698.00	
1030479	MILWAUKEE SYMPHONY ORCHESTRA	10/22/2024	5125040	2024-2025 - PURCHASED SERVICES - FOUNDATION GRANT	2102500183	983.00	983.00
10E200	1100 4000 50 192004			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/SUPPLIES		983.00	
1030480	MINNESOTA MEMORY	10/22/2024	46460	REPAIR PARTS	5552500100	335.71	1,273.21
10E200	2220 4000 31 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		335.71	
10E200	2220 4000 50 000000		46636	SUPPLIES	5552500116	937.50	
10E200	2220 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		937.50	
1030481	MODERN MEDIA TECH LLC	10/22/2024	6423	CAPITAL OUTLAY, NEW EQUIPMENT	5552500061	9,435.62	19,975.62
10E200	2220 5000 90 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/CAPITAL OUTLAY/C		9,435.62	
60E040	2540 5000 96 000000		6435	SECURITY, INDIAN TRAIL	5552500135	9,800.00	
60E040	2540 5000 96 000000			SECURITY 2022 REFERENDUM/INDIAN TRAIL/OPER. & MAINT./CA		9,800.00	
10E200	2220 3000 31 000000		6442	PURCHASED SERVICE, REPAIR	5552500114	740.00	
10E200	2220 3000 31 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		740.00	
1030482	N2Y	10/22/2024	INV-1087041	SPECIAL ED SUPPLIES - SYMBOLSTIX - ASSISTIVE TECH - QUOTE #170330 - SEPT 2024	2122500125	163.96	163.96
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		163.96	
1030483	NAPA AUTO PARTS	10/22/2024	379-180333	AUTO PARTS FOR OPERATIONS VEHICLE. OKAY TO	2202500397	213.37	213.37

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20E200 2540 4000 65 000000				PAY. OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		213.37	
1030484	NASCO EDUCATION	10/22/2024	633544	GENERAL SUPPLIES-GARCIA	120250008	55.91	252.03
10E120 1125 4000 50 000000				EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		55.91	
10E070 1100 4000 52 000000			646559	ART/OT EDUCATION FUND/OAK TERRACE/REGULAR PROGRAMS/SUPPLIES AN	702500004	133.52	133.52
10E010 1100 4000 50 000000			649711	teacher classroom supplies EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M	102500012	62.60	62.60
1030485	TAMARA NEGRON VELEZ	10/22/2024	001	SPECIAL ED PURCHASED SERVICES - ASSISTIVE TECH - SEPT 2024 - INVOICE DATED 10/2/2024	2122500160	487.50	487.50
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		487.50	
1030486	Vendor Continued Void	10/22/2024					0.00
1030487	NEMETH GLASS OF ILLINOIS, INC+	10/22/2024	185805	MISCELLANEOUS GLASS/WINDOW REPAIRS FY25; DISTRICT WIDE	2202500106	510.00	2,140.00
20E200 2540 3210 31 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		510.00	
			185812	MISCELLANEOUS GLASS/WINDOW REPAIRS FY25; DISTRICT WIDE	2202500106	575.00	
20E200 2540 3210 31 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		575.00	
			186036	MISCELLANEOUS GLASS/WINDOW REPAIRS FY25; DISTRICT WIDE	2202500106	350.00	
20E200 2540 3210 31 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		350.00	
			186037	MISCELLANEOUS GLASS/WINDOW REPAIRS FY25; DISTRICT WIDE	2202500106	430.00	
20E200 2540 3210 31 000000				OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		430.00	
			186512	MISCELLANEOUS GLASS/WINDOW	2202500106	275.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E200 2540 3210 31 000000				REPAIRS FY25; DISTRICT WIDE OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		275.00	
1030488	Jen NEWTON	10/22/2024	2022	SPECIAL ED PURCHASED SERVICES - TRANSITION SERVICES FOR N.L. - SUMMER 2024	2122500122	5,000.00	5,000.00
10E200 1200 3000 38 000000				EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		5,000.00	
1030489	NEXUS-ONARGA FAMILY HEALING	10/22/2024	0000014503	SPECIAL ED RESIDENTIAL TUITION - INVOICES #0000014503, #0000014567 - AUGUST 2024 - YZH	2122500118	1,551.12	7,374.39
10E200 1912 6700 40 000000				EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		1,551.12	
			0000014567	SPECIAL ED RESIDENTIAL TUITION - INVOICES #0000014503, #0000014567 - AUGUST 2024 - YZH	2122500118	5,823.27	
10E200 1912 6700 40 000000				EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		5,823.27	
1030490	NORTHERN ILLINOIS MUSIC CONFER	10/22/2024	09162024	PAYMENT NEEDED FOR NIMCON ANNUAL DISTRICT MEMBERSHIP/MD/NW	602500073	125.00	125.00
10E060 1100 4000 50 000000				EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		125.00	
1030491	OFFICE DEPOT, INC.***	10/22/2024	387932229001	LEGAL PADS NEEDED IN OFFICE/JS/NW	602500072	54.83	54.83
10E060 1100 4000 50 000000				EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		54.83	
1030492	ORGANICLIFE, LLC	10/22/2024	1136020692649	BREAKFAST & LUNCH FOR THE NATIONAL PROGRAM SCHOOLS SEPTEMBER 2024 BILLING	2502500148	48,553.47	61,866.84
15E200 2560 3000 41 000000				FOOD SERVICE/DISTRICT WIDE/FOOD SERVICE/PURCHASED SERVI		48,553.47	
			1136020692650	LUNCH & MILK FOR ILLINOIS STATE PROGRAM SCHOOLS	2502500147	12,382.89	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				SEPTEMBER 2024			
10E200	2560 3000 41 000000			EDUCATION FUND/DISTRICT WIDE/FOOD SERVICE/PURCHASED SER		12,382.89	
			1136020692651	LUNCH & MILK FOR	2502500147	930.48	
				ILLINOIS STATE PROGRAM SCHOOLS SEPTEMBER 2024			
10E200	2560 3000 41 000000			EDUCATION FUND/DISTRICT WIDE/FOOD SERVICE/PURCHASED SER		930.48	
1030493	JW PEPPER & SON, INC.***	10/22/2024	366746329	INSTRUMENTAL	202500029	62.99	62.99
				MUSIC SUPPLIES/EW			
10E020	1100 4000 50 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		62.99	
1030494	SONOVA USA INC***	10/22/2024	5401958803	SPECIAL ED	2122500127	188.99	188.99
				REPAIRS - PHONAK ROGER TOUCHSCREEN MIC NO LONGER CHARGING - OUT OF WARRANTY			
10E200	1200 3000 31 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		188.99	
1030495	PHOENIX CONSULTING SERVICES GR	10/22/2024	0924-01	LEAD BASED PAINT	2202500408	3,500.00	3,500.00
				SURVEY REPORT, SHERWOOD ELEMENTARY SCHOOL, JULY 2024. OKAY TO PAY.			
20E100	2540 3237 34 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./E		3,500.00	
1030496	NITIN RAO	10/22/2024	09262024	SOCCER REFEREE/EW	202500036	125.00	125.00
10E020	1100 3000 38 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		125.00	
1030497	REALLY GOOD STUFF, INC.***	10/22/2024	8636730	Really Good Stuff	1102500024	26.16	26.16
				/ Classroom Supplies / WT			
10E110	1100 4000 50 000000			EDUCATION FUND/WAYNE THOMAS/REGULAR PROGRAMS/SUPPLIES A		26.16	
1030498	ROCHESTER 100***	10/22/2024	INV085350	teacher classroom	102500013	152.25	152.25
				supplies			
10E010	1100 4000 50 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/SUPPLIES AND M		152.25	
1030499	BRYAN ROGEL	10/22/2024	09262024	SOCCER REFEREE/EW	202500038	375.00	375.00
10E020	1100 3000 38 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		375.00	
1030500	TODD ROTH	10/22/2024	09262024	GIRLS VOLLEYBALL	202500035	948.00	948.00
				REFEREE/ASSIGNER/E W			
10E020	1100 3000 38 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		948.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1030501	SAFE HAVEN SCHOOL	10/22/2024	7654	SPECIAL ED PRIVATE TUITION - SEPTEMBER 2024 - INVOICE #7654 - E.S.	2122500146	4,598.38	4,598.38
10E200	1912 6700 40 000000			EDUCATION FUND/DISTRICT WIDE/SP ED TUITION; PRIV FACILI		4,598.38	
1030502	SAFeway TRANSPORTATION SERVICE	10/22/2024	2744	SPECIAL ED TRANSPORTATION - AUGUST 2024 - INVOICES #2744, 104908	2122500115	17,482.99	63,908.57
40E200	2550 3000 47 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA		17,482.99	
			2907	SPECIAL ED TRANSPORTATION - SEPTEMBER 2024 - INVOICE #2907, 104961	2122500166	46,425.58	
40E200	2550 3000 47 000000			TRANSPORTATION FUND/DISTRICT WIDE/TRANSPORTATION/PURCHA		46,425.58	
1030503	Vendor Continued Void	10/22/2024					0.00
1030504	Vendor Continued Void	10/22/2024					0.00
1030505	SCHOLASTIC CLASSROOM MAGAZINES	10/22/2024	62114784	2024-2025 - SUPPLIES AND MATERIALS - GENERAL	2102500126	799.68	9,771.09
10E200	2210 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		799.68	
			62114790	2024-2025 - SUPPLIES AND MATERIALS - GENERAL	2102500126	899.64	
10E200	2210 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		899.64	
			62114792	2024-2025 - SUPPLIES AND MATERIALS - GENERAL	2102500126	649.74	
10E200	2210 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		649.74	
			62155425	2024-2025 - SUPPLIES AND MATERIALS - GENERAL	2102500126	774.69	
10E200	2210 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		774.69	
			62155426	2024-2025 - SUPPLIES AND MATERIALS -	2102500126	1,049.58	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	2210 4000 50 000000			GENERAL EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		1,049.58	
			62162390	2024-2025 - SUPPLIES AND MATERIALS - GENERAL	2102500126	1,399.44	
10E200	2210 4000 50 000000			GENERAL EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		1,399.44	
			62162397	2024-2025 - SUPPLIES AND MATERIALS - GENERAL	2102500126	1,699.32	
10E200	2210 4000 50 000000			GENERAL EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		1,699.32	
			62162399	2024-2025 - SUPPLIES AND MATERIALS - GENERAL	2102500126	1,274.49	
10E200	2210 4000 50 000000			GENERAL EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		1,274.49	
			62162400	2024-2025 - SUPPLIES AND MATERIALS - GENERAL	2102500126	1,224.51	
10E200	2210 4000 50 000000			GENERAL EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		1,224.51	
1030506	SCHOOL AI	10/22/2024	INV-1171	GENERATIVE AI PLATFORM. INVOICE 1171 10/1/24-6/30/25	2302500040	8,991.00	8,991.00
10E200	1100 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/PURCHASED		8,991.00	
1030507	SCHOOLLOCKERS.COM	10/22/2024	SI90562	*****QUOTE**** ***** PLACE AN ORDER FOR 10 ELECTRONIC LOCKS AND 4 MANAGEMENT CARD(EW-2 AND NW-2) # SQ095189 .	2202500307	796.73	796.73
10E060	1100 4000 50 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/SUPPLIES AND		796.73	
1030508	SCHOOL SPECIALTY INC.***	10/22/2024	208134988173	School laminator film	902500045	330.65	2,734.81
10E090	1100 4000 50 000000			EDUCATION FUND/RED OAK/REGULAR PROGRAMS/SUPPLIES AND MA		330.65	
			308104625626	SCHOOL SPECIALTY/ART/RA	802500010	918.13	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E080	1100 4000 50 000000			EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/SUPPLIES AND MA		918.13	
			308104639715	ART SUPPLIES/EW	202500022	1,486.03	
10E020	1100 4000 52 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/SUPPLIES AND M		1,486.03	
1030509	JEFF SCHUETZNER	10/22/2024	09262024	VOLLEYBALL	202500040	125.00	125.00
				REFEREE/EW			
10E020	1100 3000 38 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		125.00	
1030510	SECONDS MATTER SAFETY SOLUTION	10/22/2024	1803	SAFETY, ALL	555250067	38,500.00	38,500.00
				BUILDINGS			
60E200	2540 5000 96 000000			SECURITY 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAINT./C		38,500.00	
1030511	SECURE HALO	10/22/2024	QB6004	PURCHASED	5552500111	3,558.17	3,558.17
				SERVICE, OTHER			
10E200	2220 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		3,558.17	
1030512	SECURED TECH SOLUTIONS, LLC	10/22/2024	HS-092306	SUPPLIES, OTHER	5552500112	11,225.00	16,422.50
10E200	2220 4000 65 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		11,225.00	
			HS-101109	REPAIR PARTS	5552500134	5,197.50	
10E200	2220 4000 31 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/SUPPLIES AND MAT		5,197.50	
1030513	MOHAMMAD SHEMIRANI	10/22/2024	004	PAYMENT NEEDED TO	602500074	110.00	110.00
				SOCCER REF/NM/NW			
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		110.00	
1030514	Vendor Continued Void	10/22/2024					0.00
1030515	Vendor Continued Void	10/22/2024					0.00
1030516	Vendor Continued Void	10/22/2024					0.00
1030517	Vendor Continued Void	10/22/2024					0.00
1030518	Vendor Continued Void	10/22/2024					0.00
1030519	Vendor Continued Void	10/22/2024					0.00
1030520	Vendor Continued Void	10/22/2024					0.00
1030521	SIGN CENTRAL	10/22/2024	19232	SIGNAGE, BANNERS, NAME PLATES, PLAQUE FOR DISTRICT 112 SCHOOLS. INVOICE NUMBERS 19361, 19309, 19281, 19340, 19232, 19282, 19346, 19345, 19333, 19339. OKAY TO PAY.	2202500232	435.00	5,067.00
20E110	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		0.00	
20E100	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		0.00	
20E090	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		0.00	
20E080	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		0.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E070	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		435.00	
20E060	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		0.00	
20E020	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		0.00	
20E010	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		0.00	
20E130	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		0.00	
			19281	SIGNAGE, BANNERS, NAME PLATES, PLAQUE FOR DISTRICT 112 SCHOOLS. INVOICE NUMBERS 19361, 19309, 19281, 19340, 19232, 19282, 19346, 19345, 19333, 19339. OKAY TO PAY.	2202500232	335.00	
20E110	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		0.00	
20E100	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		0.00	
20E090	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		0.00	
20E080	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		0.00	
20E070	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		0.00	
20E060	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		0.00	
20E020	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		335.00	
20E010	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		0.00	
20E130	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		0.00	
			19309	SIGNAGE, BANNERS, NAME PLATES, PLAQUE FOR DISTRICT 112 SCHOOLS. INVOICE NUMBERS 19361, 19309, 19281, 19340, 19232, 19282, 19346, 19345, 19333, 19339. OKAY TO PAY.	2202500232	215.00	
20E110	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		0.00	
20E100	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		0.00	
20E090	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		0.00	
20E080	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		0.00	
20E070	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		0.00	
20E060	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		0.00	
20E020	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		0.00	
20E010	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		215.00	
20E130	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		0.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			19333	SIGNAGE, BANNERS, NAME PLATES, PLAQUE FOR DISTRICT 112 SCHOOLS. INVOICE NUMBERS 19361, 19309, 19281, 19340, 19232, 19282, 19346, 19345, 19333, 19339. OKAY TO PAY.	2202500232	230.00	
20E110	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		0.00	
20E100	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		230.00	
20E090	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		0.00	
20E080	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		0.00	
20E070	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		0.00	
20E060	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		0.00	
20E020	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		0.00	
20E010	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		0.00	
20E130	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		0.00	
			19339	SIGNAGE, BANNERS, NAME PLATES, PLAQUE FOR DISTRICT 112 SCHOOLS. INVOICE NUMBERS 19361, 19309, 19281, 19340, 19232, 19282, 19346, 19345, 19333, 19339. OKAY TO PAY.	2202500232	1,010.00	
20E110	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		1,010.00	
20E100	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		0.00	
20E090	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		0.00	
20E080	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		0.00	
20E070	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		0.00	
20E060	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		0.00	
20E020	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		0.00	
20E010	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		0.00	
20E130	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		0.00	
			19340	SIGNAGE, BANNERS, NAME PLATES, PLAQUE FOR DISTRICT 112 SCHOOLS. INVOICE NUMBERS 19361,	2202500232	415.00	

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				19309, 19281, 19340, 19232, 19282, 19346, 19345, 19333, 19339. OKAY TO PAY.			
20E110	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		0.00	
20E100	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		0.00	
20E090	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		0.00	
20E080	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		0.00	
20E070	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		0.00	
20E060	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		415.00	
20E020	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		0.00	
20E010	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		0.00	
20E130	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		0.00	
			19345	SIGNAGE, BANNERS, NAME PLATES, PLAQUE FOR DISTRICT 112 SCHOOLS. INVOICE NUMBERS 19361, 19309, 19281, 19340, 19232, 19282, 19346, 19345, 19333, 19339. OKAY TO PAY.	2202500232	440.00	
20E110	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		0.00	
20E100	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		0.00	
20E090	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		440.00	
20E080	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		0.00	
20E070	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		0.00	
20E060	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		0.00	
20E020	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		0.00	
20E010	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		0.00	
20E130	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		0.00	
			19346	SIGNAGE, BANNERS, NAME PLATES, PLAQUE FOR DISTRICT 112 SCHOOLS. INVOICE NUMBERS 19361, 19309, 19281, 19340, 19232, 19282, 19346, 19345, 19333, 19339. OKAY TO PAY.	2202500232	230.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E110	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		0.00	
20E100	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		0.00	
20E090	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		0.00	
20E080	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		230.00	
20E070	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		0.00	
20E060	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		0.00	
20E020	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		0.00	
20E010	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		0.00	
20E130	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		0.00	
			19361	SIGNAGE, BANNERS, NAME PLATES, PLAQUE FOR DISTRICT 112 SCHOOLS. INVOICE NUMBERS 19361, 19309, 19281, 19340, 19232, 19282, 19346, 19345, 19333, 19339. OKAY TO PAY.	2202500232	300.00	
20E110	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		0.00	
20E100	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		0.00	
20E090	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		0.00	
20E080	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		0.00	
20E070	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		0.00	
20E060	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		0.00	
20E020	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		0.00	
20E010	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		0.00	
20E130	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		300.00	
			19410	BRILLE SIGNS AND NAME PLATES FOR RED OAK. OKAY TO PAY.	2202500399	1,457.00	
20E090	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		1,457.00	
1030522	ANTHONY J SKROCKI	10/22/2024	09262024	VOLLEYBALL REFEREE/EW	202500039	125.00	125.00
10E020	1100 3000 38 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		125.00	
1030523	R82 INC	10/22/2024	0017849	SY 2024-25 SPECIAL ED SUPPLIES - ASSISTIVE TECH - RABBIT STANDER - PER QUOTE #A645698-2	2122500006	4,259.60	4,259.60
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		4,259.60	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1030524	SPECIALTY WATER CHEMICALS	10/22/2024	15998	TOWER BIOCID, CLN CLOSED SYSTEM TREATMENT. OKAY TO PAY.	2202500353	1,339.50	1,339.50
20E200	2540 3237 34 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,339.50	
1030525	EARL STRASSBERGER	10/22/2024	008	PAYMENT NEEDED TO SOCCER REF FOR GAMES/NM/NW	602500093	70.00	70.00
10E060	1100 3000 38 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		70.00	
1030526	SUNSET FOOD MART, INC.	10/22/2024	011-00226216	SNACKS FOR EARLY CHILDHOOD	1202500024	422.00	456.75
10E120	1125 4000 16 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		422.00	
			011-00226224	SNACKS FOR EARLY CHILDHOOD	1202500024	34.75	
10E120	1125 4000 16 000000			EDUCATION FUND/GREEN BAY SCHOOL/PREK REGULAR/SUPPLIES A		34.75	
1030527	TECH SYSTEMS, INC.	10/22/2024	325804	SECURITY, BRAESIDE	5552500103	18,538.76	53,844.99
60E010	2540 5000 96 000000			SECURITY 2022 REFERENDUM/BRAESIDE/OPER. & MAINT./CAPITA		18,538.76	
			325805	SECURITY, GREEN BAY	5552500104	9,900.12	
60E120	2540 5000 96 000000			SECURITY 2022 REFERENDUM/GREEN BAY SCHOOL/OPER. & MAINT		9,900.12	
			325812	SECURITY, INDIAN TRAIL	5552500058	19,852.97	
60E040	2540 5000 96 000000			SECURITY 2022 REFERENDUM/INDIAN TRAIL/OPER. & MAINT./CA		19,852.97	
			325954	SECURITY, DISTRICT OFFICE	5552500057	5,553.14	
60E130	2540 5000 96 000000			SECURITY 2022 REFERENDUM/VITI BUILDING/OPER. & MAINT./C		5,553.14	
1030528	Texas Scottish Rite for Childr	10/22/2024	CI2024003546	SPECIAL ED - DYSLEXIA BUILD KITS FOR THE WRITTEN WORD TRAINING WORKSHOPS - AUGUST 2024 - INVOICE #CI2024003546	2122500144	1,500.00	1,500.00
10E200	1200 4000 50 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./SUPPLIES AND M		1,500.00	
1030529	The Informed SLP, LLC	10/22/2024	E1320B46-0004	GROUP MEMBERSHIP FOR SPEECH PATHS IN BUILDINGS - THE INFORMED SLP	2122500108	1,692.00	1,692.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	2150 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/SPEECH PROGRAMS/PURCHASED		1,692.00	
1030530	THE SHERWIN WILLIAMS COMPANY	10/22/2024	2820-6	PAINT AND SUPPLIES FOR INDIAN TRAIL. OKAY TO PAY.	2202500418	8.57	284.40
20E040	2540 4204 50 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		8.57	
			3525-2	PAINT AND SUPPLIES FOR NORTHWOOD. OKAY TO PAY.	2202500361	62.91	
20E060	2540 4204 50 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		62.91	
			3758-9	PAINTING MATERIALS AND SUPPLIES FOR INDIAN TRAIL. OKAY TO PAY.	2202500395	70.21	
20E040	2540 3204 31 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		70.21	
			3985-8	PAINT AND SUPPLIES FOR INDIAN TRAIL. OKAY TO PAY.	2202500418	142.71	
20E040	2540 4204 50 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		142.71	
1030531	THOMSON REUTERS - WEST	10/22/2024	850865823	STUDENT SERVICES PURCHASED SERVICES - CLEAR PROFLEX - APRIL 2024-APRIL 2025 -	2122500034	1,159.00	1,159.00
10E200	2190 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/STUDENT SERVICES/PURCHASED		1,159.00	
1030532	Vendor Continued Void	10/22/2024					0.00
1030533	Vendor Continued Void	10/22/2024					0.00
1030534	TRANE U.S. INC***	10/22/2024	17632504	HVAC/FILTERS/MOTOR SUPPLIES FY25; DISTRICT WIDE	2202500104	950.86	93,112.18
20E200	2540 3203 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		676.93	
20E200	2540 4203 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		273.93	
			17742710	HVAC/FILTERS/MOTOR SUPPLIES FY25; DISTRICT WIDE	2202500104	286.23	
20E200	2540 3203 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		203.77	
20E200	2540 4203 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		82.46	
			17766545	HVAC/FILTERS/MOTOR SUPPLIES FY25;	2202500104	1,559.66	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				DISTRICT WIDE			
20E200	2540 3203 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		1,110.34	
20E200	2540 4203 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		449.32	
			17766560	HVAC/FILTERS/MOTOR SUPPLIES FY25;	2202500104	475.43	
				DISTRICT WIDE			
20E200	2540 3203 31 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		338.46	
20E200	2540 4203 50 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		136.97	
			314773551	***QUOTE***TRANE CO-OP PROPOSAL: INDIAN TRAIL RENOVATION TRANE CONTROLS. QUOTE # R1-191240-23-003.	2202500015	20,000.00	
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		20,000.00	
			314872450	***QUOTE***TRANE TEMPORARY COOLING PROJECT FOR RO, BR, WT, EP, AND SW. AGREEMENT 8/7/23.	2202500081	21,750.00	
20E200	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		21,750.00	
			314877194	***QUOTE***TRANE TEMPORARY COOLING PROJECT FOR RO, BR, WT, EP, AND SW. AGREEMENT 8/7/23.	2202500081	12,990.00	
20E200	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		12,990.00	
			314877196	***QUOTE***TRANE TEMPORARY COOLING PROJECT FOR RO, BR, WT, EP, AND SW. AGREEMENT 8/7/23.	2202500081	15,900.00	
20E200	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		15,900.00	
			314877198	***QUOTE***TRANE TEMPORARY COOLING PROJECT FOR RO, BR, WT, EP, AND SW. AGREEMENT 8/7/23.	2202500081	19,200.00	
20E200	2540 5000 90 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		19,200.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1030535	ULINE***	10/22/2024	183647395	2 WHITE BOARD ARE NEED IT AT EDGEWOOD SCHOOL. APPROVED BY JAMES BOCK OK TO PAY	2202500373	1,160.00	1,160.00
20E020	2540 4203 50 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./H		1,160.00	
1030536	WENGER CORPORATION***	10/22/2024	880514	FURNITURE, MUSIC STANDS, STRING BASS RACK, INSTALLATION AND FREIGHT COSTS FOR INDIAN TRAIL. OKAY TO PAY.	2202500402	35,194.61	35,194.61
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		35,194.61	
1030537	WEST MUSIC***	10/22/2024	SI2448767	2024-2025 - SUPPLIES AND MATERIALS - MUSIC	2102500074	42.30	42.30
10E200	2210 4000 62 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./SUPPLIES AN		42.30	
1030538	WEVIDEO, INC	10/22/2024	CINV9769	2024-2025 - PURCHASED SERVICES - SITE LICENSES/SOFTWARE	2102500114	20,524.35	20,524.35
10E200	2210 3000 80 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		20,524.35	
1030539	WITH PARTNERS	10/22/2024	000106	TITLE III - LIEP	2122500157	4,000.00	4,000.00
10E200	2210 3000 35 490900			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./PURCHASED S		4,000.00	
1030540	YELLOWFOLDER-INTELLINETICS,INC	10/22/2024	20215272	PURCHASED SERVICES/RODRIGO	2002500034	52.00	52.00
10E200	2642 3000 38 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/PURCHASED SERVIC		52.00	
1030541	ZORO	10/22/2024	INV15006691	ZORO WORK PANTS IN BLUE FOR MAINTENANCE TEAM.	2202500383	302.78	302.78
20E200	2540 4000 65 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		302.78	

206 Computer Check(s) For a Total of 4,854,462.16

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	206	Computer	Checks For a Total of	4,854,462.16
Total For	206	Manual, Wire Tran, ACH & Computer Checks		4,854,462.16
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	4,854,462.16

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	665,609.21	665,609.21
15	FOOD SERVICE	0.00	0.00	48,553.47	48,553.47
20	OPERATIONS & MAINTENANCE FUND	0.00	0.00	449,680.31	449,680.31
40	TRANSPORTATION FUND	0.00	0.00	406,228.55	406,228.55
60	SECURITY 2022 REFERENDUM	0.00	0.00	118,124.72	118,124.72
62	EDGEWOOD CONSTRUCTION ACCOUNT	0.00	0.00	93,820.90	93,820.90
63	INDIAN TRAIL 2022 REFERENDUM	0.00	0.00	770,994.29	770,994.29
64	RAVINIA 2022 REFERENDUM WORK	0.00	0.00	2,262,496.71	2,262,496.71
67	SHERWOOD 2022 REFERENDUM WORK	0.00	0.00	38,954.00	38,954.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
242500178	ADAM BERGMAN	10/15/2024	09262024	MILEAGE REIMBURSEMENT NEEDED FOR ADAM BERGMAN/AB/NW	602500094	60.99	60.99
10E060	1100 3000 30 000000			EDUCATION FUND/NORTHWOOD/REGULAR PROGRAMS/PURCHASED SER		60.99	
242500179	DONNA J KIRK	10/15/2024	10142024	HEALTH SERVICES - NURSE LIABILITY INSURANCE - DONNA KIRK	2122500171	140.00	140.00
10E200	2130 3000 19 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED		140.00	
				2 ACH	Check(s) For a Total of		200.99

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	2	ACH	Checks For a Total of	200.99
	0	Computer	Checks For a Total of	0.00
Total For	2	Manual, Wire Tran, ACH & Computer	Checks	200.99
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	200.99

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	200.99	200.99

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1030330	IESA	10/14/2024	213837161FY25	2024-2025 IESA REGISTRATION WRESTLING/EW	202500034	75.00	75.00
10E020	1100 3000 38 000000			EDUCATION FUND/EDGEWOOD/REGULAR PROGRAMS/PURCHASED SERV		75.00	
				1 Computer	Check(s) For a Total of		75.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	75.00
Total For	1	Manual, Wire Tran, ACH & Computer	Checks	75.00
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	75.00

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	75.00	75.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
242500176	PATIENCE BERTANA	10/14/2024	10092024	TRAVEL/SCHROEDER	2002500039	249.24	249.24
10E200	2642 3000 30 000000			EDUCATION FUND/DISTRICT WIDE/PERSONNEL/PURCHASED SERVIC		249.24	
242500177	JESSICA SHARE	10/14/2024	10082024	Mileage Claim	102500040	25.86	25.86
				Reimbursement			
10E010	1100 3000 30 000000			EDUCATION FUND/BRAESIDE/REGULAR PROGRAMS/PURCHASED SERV		25.86	
				2 ACH	Check(s) For a Total of		275.10

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1030321	ACCESS ONE	10/14/2024	6484994	MANAGED IT SERVICES AND COMMUNICATIONS. OKAY TO PAY.	2202500420	3,248.59	3,248.59
20E010	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./P		152.93	
20E020	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		394.98	
20E030	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		273.79	
20E040	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		516.49	
20E060	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		273.79	
20E070	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		273.79	
20E080	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./PH		395.31	
20E090	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./PH		273.79	
20E100	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./P		152.93	
20E110	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		273.79	
20E120	2540 3260 42 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		267.00	
1030322	AT&T	10/14/2024	8504035903	INTERNET SERVICES, VITI	5552500128	3,587.44	14,945.40
10E200	2220 3261 42 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PHONE SECURITY/N		3,587.44	
			8953753908	INTERNET SERVICES, VITI	5552500128	11,357.96	
10E200	2220 3261 42 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PHONE SECURITY/N		11,357.96	
1030323	AT&T MOBILITY	10/14/2024	287302649106X10324	PURCHASED SERVICE - CELL SERVICE - FY25	5552500018	6,572.23	6,572.23
10E200	2220 5000 90 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/CAPITAL OUTLAY/C		0.00	
10E200	2220 3000 42 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		6,572.23	
1030324	CITY OF HIGHLAND PARK	10/14/2024	EW2024	NEED A CHECK FOR APPLICATION FEES FOR PARKING LOT LIGHTING AT ELM PLACE. OKAY TO PAY.	2202500436	500.00	500.00
20E030	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		500.00	
1030325	COMMONWEALTH EDISON	10/14/2024	363774222210324	ELECTRIC SERVICES AT VITI BUILDING UNIT 1W. OKAY TO PAY.	2202500428	590.45	590.45
20E130	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		590.45	
1030326	HUMANADENTAL	10/14/2024	573757169	HUMANA DENTAL OCTOBER 2024 INVOICE	2502500149	48.55	48.55
10E200	2610 2230 22 000000			EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/DENTAL I		48.55	
1030327	LAKESHORE RECYCLING SYSTEMS	10/14/2024	LR5871398	TRASH REMOVAL AND	2202500419	213.14	708.14

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				RECYCLING SERVICES FOR OPERATIONS BUILDING AND IT WAREHOUSE. OKAY TO PAY.			
20E200	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		0.00	
20E150	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		213.14	
			LR5871400	TRASH REMOVAL AND RECYCLING SERVICES FOR OPERATIONS BUILDING AND IT WAREHOUSE. OKAY TO PAY.	2202500419	495.00	
20E200	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		495.00	
20E150	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		0.00	
1030328	T MOBILE	10/14/2024	96958076010042024	STUDENT HOTSPOTS #969580760	5552500039	3,980.00	4,094.90
10E200	2220 3000 42 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		3,980.00	
			97430400510042024	CELL BOOSTERS #974304005	5552500035	114.90	
10E200	2220 3000 42 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		114.90	
1030329	XEROX FINANCIAL SERVICES	10/14/2024	6338784	COPIER EXPENSE - DISTRICT WIDE - BLANKET PO - FY25	5552500015	233.47	233.47
10E200	2220 3000 03 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		233.47	
			9	Computer	Check(s) For a Total of		30,941.73

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	2	ACH	Checks For a Total of	275.10
	9	Computer	Checks For a Total of	30,941.73
Total For	11	Manual, Wire Tran, ACH & Computer	Checks	31,216.83
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	31,216.83

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	26,169.65	26,169.65
20	OPERATIONS & MAINTENANCE FUND	0.00	0.00	5,047.18	5,047.18

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1030316	TK ELEVATOR CORPORATION	10/09/2024	1000622876	INDIAN TRAIL TK NEW ELEVATOR INSTALLATION. OKAY TO PAY.	2202500389	90,745.20	128,015.55
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		90,745.20	
			1000644113	INDIAN TRAIL TK NEW ELEVATOR INSTALLATION. OKAY TO PAY.	2202500389	37,270.35	
63E200	2540 5000 95 000000			INDIAN TRAIL 2022 REFERENDUM/DISTRICT WIDE/OPER. & MAIN		37,270.35	
				1 Computer	Check(s) For a Total of		128,015.55

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	128,015.55
Total For	1	Manual, Wire Tran, ACH & Computer	Checks	128,015.55
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	128,015.55

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
63	INDIAN TRAIL 2022 REFERENDUM	0.00	0.00	128,015.55	128,015.55

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
242500170	NIHIP	10/09/2024	NSSD112OCT2024	OCTOBER 2024 NIHIP INVOICE	2502500071	802,448.84	802,448.84
10E200	2610 2220 22 000000			EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/MEDICAL		757,703.89	
10E200	2610 2230 22 000000			EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/DENTAL I		44,744.95	
				1 ACH	Check(s) For a Total of		802,448.84

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1030300	COMMONWEALTH EDISON	10/09/2024	355584122292724	ELECTRIC SERVICES AT IT AND BR. SERVICE DATES 8/26/24 - 9/25/24. OKAY TO PAY.	2202500414	6,630.14	12,958.68
20E010	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		6,184.71	
20E040	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		445.43	
			734761500092624	ELECTRIC SERVICE AT WT. SERVICE DATES 8/26/24 - 9/25/24. OKAY TO PAY.	2202500415	6,328.54	
20E110	2540 4000 69 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		6,328.54	
1030301	CONSTELLATION NEWENERGY GAS DI	10/09/2024	4130561	GAS UTILITY BILL--DISTRICT-WID E. OKAY TO PAY.	2202500413	5,653.64	5,653.64
20E010	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./S		357.70	
20E020	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./S		929.09	
20E030	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		350.74	
20E040	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		828.90	
20E060	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		1,135.76	
20E070	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		345.95	
20E080	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/RAVINIA/OPER. & MAINT./SU		354.07	
20E090	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./SU		348.29	
20E100	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./S		352.33	
20E110	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		230.04	
20E120	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		420.77	
1030302	Vendor Continued Void	10/09/2024					0.00
1030303	JOHNSON CONTROLS SECURITY SOLU	10/09/2024	40560336	SECURITY SERVICES FOR SHERWOOD, WAYNE THOMAS, NORTHWOOD, ELM PLACE, RED OAK,BRAESIDE, IT WAREHOUSE AND GREEN BAY. DATES OF SERVICE: 10/1/24 - 12/31/24. OKAY TO PAY.	2202500360	1,125.16	1,320.16
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		159.36	
20E010	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./P		128.28	
20E030	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		119.33	
20E060	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		119.33	
20E090	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./PU		119.33	
20E100	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./P		119.33	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E110	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		119.33	
20E120	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		240.87	
			40583513	JOHNSON CONTROLS SECURITY SOLUTIONS AGREEMENT DATED 8/7/2024 SERVICE DATES: 8/20/24 - 10/31/24. OKAY TO PAY.	2202500409	195.00	
20E040	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		195.00	
1030304	LAKESHORE RECYCLING SYSTEMS	10/09/2024	LR5871397	RECYCLING AND TRASH REMOVAL AT OAK TERRACE. OKAY TO PAY.	2202500384	993.82	993.82
20E070	2540 3000 86 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		993.82	
1030305	NORTH SHORE WATER RECLAMATION	10/09/2024	5405826	WATER RECLAMATION FOR SW, WT, RO, AND NW. OKAY TO PAY.	2202500381	1,306.48	3,217.35
20E060	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		350.02	
20E090	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./PU		201.47	
20E100	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./P		317.46	
20E110	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		437.53	
			5431899	WATER RECLAMATION SERVICES FOR IT GREENHOUSE, EW, GB, OT, IT, BR, OPS. OKAY TO PAY.	2202500412	1,910.87	
20E010	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./P		164.84	
20E020	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		337.81	
20E040	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/INDIAN TRAIL/OPER. & MAIN		553.52	
20E070	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		561.66	
20E120	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		227.92	
10E040	2540 3000 38 000067			EDUCATION FUND/INDIAN TRAIL/OPER. & MAINT./PURCHASED SE		28.49	
20E150	2540 3000 44 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		36.63	
1030306	NORTH SHORE GAS	10/09/2024	363774222292424	GAS SERVICES AT IT GREENHOUSE. OKAY TO PAY.	2202500380	339.39	710.07
10E040	2540 3000 38 000067			EDUCATION FUND/INDIAN TRAIL/OPER. & MAINT./PURCHASED SE		339.39	
			5178709504	GAS SERVICES FOR VITI UNITS A, B AND C, OPERATIONS BUILDING AND IT	2202500357	370.68	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				WAREHOUSE. OKAY TO PAY.			
20E200	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		56.91	
20E130	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/VITI BUILDING/OPER. & MAI		235.59	
20E150	2540 4000 68 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		78.18	
1030307	PITNEY BOWES***	10/09/2024	8000900007561479917	PITNEY BOWES MONTHLY ACCESS FEE FOR SEPTEMBER	2502500060	4.00	4.00
10E200	1100 3000 48 000000			EDUCATION FUND/DISTRICT WIDE/REGULAR PROGRAMS/PURCHASED		4.00	
1030308	SMITHEREEN PEST MANAGEMENT***	10/09/2024	3478249	PEST CONTROL SERVICES. OKAY TO PAY.	2202500387	1,426.00	1,426.00
20E200	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		33.00	
20E090	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/RED OAK/OPER. & MAINT./PE		46.00	
20E110	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/WAYNE THOMAS/OPER. & MAIN		50.00	
20E100	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./P		434.00	
20E070	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/OAK TERRACE/OPER. & MAINT		55.00	
20E060	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/NORTHWOOD/OPER. & MAINT./		60.00	
20E030	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		230.00	
20E020	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/EDGEWOOD/OPER. & MAINT./P		220.00	
20E010	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/BRAESIDE/OPER. & MAINT./P		46.00	
20E120	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/GREEN BAY SCHOOL/OPER. &		182.00	
20E150	2540 3238 34 000000			OPERATIONS & MAINTENANCE FUND/O&M Admin Building/OPER.		70.00	
1030309	STANDARD INSURANCE COMPANY	10/09/2024	158686000110012024	THE STANDARD LTD OCTOBER 2024 INVOICE	2502500141	684.76	684.76
10E200	2610 2210 22 000000			EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/LIFE INS		684.76	
1030310	T MOBILE	10/09/2024	9722828499212024	STUDENT HOTSPOTS #972282849	5552500069	1,500.00	1,500.00
10E200	2220 3000 42 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		1,500.00	
1030311	United Rentals (North America)	10/09/2024	203895023-035	CONTAINER RENTAL FOR SHERWOOD. OKAY TO PAY.	2202500359	115.00	115.00
20E100	2540 3000 32 000000			OPERATIONS & MAINTENANCE FUND/SHERWOOD/OPER. & MAINT./P		115.00	
1030312	Vendor Continued Void	10/09/2024					0.00
1030313	WILLSCOT/WILLIAMS SCOTSMAN	10/09/2024	9022080081	MONTHLY INVOICES FOR COTTAGE LEARNING AT SHERWOOD SCHOOL. INV#0081, INV#0082, INV#0083 SERVICE FOR OCTOBER 2024. OK TO PAY	2202500410	4,149.81	12,303.81

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		4,149.81	
			9022080082	MONTHLY INVOICES FOR COTTAGE LEARNING AT SHERWOOD SCHOOL. INV#0081, INV#0082, INV#0083 SERVICE FOR OCTOBER 2024. OK TO PAY	2202500410	3,904.00	
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		3,904.00	
			9022080083	MONTHLY INVOICES FOR COTTAGE LEARNING AT SHERWOOD SCHOOL. INV#0081, INV#0082, INV#0083 SERVICE FOR OCTOBER 2024. OK TO PAY	2202500410	4,250.00	
20E200	2540 3000 38 000000			OPERATIONS & MAINTENANCE FUND/DISTRICT WIDE/OPER. & MAI		4,250.00	
1030314	XEROX FINANCIAL SERVICES	10/09/2024	6296056	COPIER EXPENSE - DISTRICT WIDE - BLANKET PO - FY25	5552500015	625.00	15,212.42
10E200	2220 3000 03 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		625.00	
			6299492	COPIER EXPENSE - DISTRICT WIDE - BLANKET PO - FY25	5552500015	14,587.42	
10E200	2220 3000 03 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		14,587.42	
1030315	ZOOM VIDEO COMMUNICATIONS, INC	10/09/2024	INV274507544	TELEPHONE	5552500008	304.40	304.40
10E200	2220 3000 42 000000			EDUCATION FUND/DISTRICT WIDE/ED. MEDIA/PURCHASED SERVIC		304.40	
			16	Computer	Check(s) For a Total of		56,404.11

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
202400106	ALLIED BENEFIT SYSTEMS	10/09/2024	0000516387	ALLIED OCTOBER 2024 INVOICE	2502500061	621.00	621.00
10E200 2610 2220 22 000000				EDUCATION FUND/DISTRICT WIDE/DISTRICT BENEFITS/MEDICAL		621.00	
				1 Wire Transfer Check(s) For a Total of			621.00

	0	Manual	Checks For a Total of	0.00
	1	Wire Transfer	Checks For a Total of	621.00
	1	ACH	Checks For a Total of	802,448.84
	16	Computer	Checks For a Total of	56,404.11
Total For	18	Manual, Wire Tran, ACH & Computer Checks		859,473.95
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	859,473.95

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	821,143.30	821,143.30
20	OPERATIONS & MAINTENANCE FUND	0.00	0.00	38,330.65	38,330.65

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
242500092	KATHY ANAYA	10/04/2024	KAFALL2023	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500127	1,170.00	1,170.00
10E200	2210 2300 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,170.00	
242500093	JILL BARANOWSKI	10/04/2024	146719	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500080	1,077.60	1,077.60
10E200	2210 2300 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,077.60	
242500094	LEANNE BERZANSKI	10/04/2024	000817521	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500101	2,343.00	2,343.00
10E200	2210 2300 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			2,343.00	
242500095	NICOLE L BINGHAM	10/04/2024	2303135288100324	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500093	1,410.00	1,410.00
10E200	2210 2300 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,410.00	
242500096	HALLIE BURNS	10/04/2024	230413821805212024	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500116	2,694.29	2,694.29
10E200	2210 2300 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			2,694.29	
242500097	CHRISTINE BUTI	10/04/2024	1526743	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500090	1,541.65	1,541.65
10E200	2210 2300 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,541.65	
242500098	STEPHEN BUTI	10/04/2024	144433	TUITION REIMBURSEMENT FOR	2502500064	296.65	296.65

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 2210 2300 35 000000				THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT			
			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			296.65	
242500099	SUSAN CALLAHAN	10/04/2024	230113008871023	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500070	705.00	705.00
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			705.00	
242500100	VICTORIA DOBIES	10/04/2024	N0050547205302024	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500123	2,694.29	2,694.29
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			2,694.29	
242500101	KELSEY EGAN	10/04/2024	144165052423	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500081	1,144.95	1,144.95
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,144.95	
242500102	ADINA L FEINBERG	10/04/2024	1600701	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500130	1,568.30	1,568.30
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,568.30	
242500103	ROSE FEROLO	10/04/2024	1568205	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500102	2,362.50	2,362.50
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			2,362.50	
242500104	BONNIE FODOR	10/04/2024	145105	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER	2502500078	898.00	898.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 2210 2300 35 000000				THE TEACHER CONTRACT EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		898.00	
242500105	EVA FOOTLIK	10/04/2024	1569926	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	250250091	1,595.30	1,595.30
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,595.30	
242500106	JOSHUA W FUNKE	10/04/2024	1557998	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT.	2502500142	1,654.90	1,654.90
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,654.90	
242500107	ROBYN FUNKE	10/04/2024	1588754	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	250250086	1,330.00	1,330.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,330.00	
242500108	ELYSIA GARCIA	10/04/2024	5199248757	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500113	2,694.29	2,694.29
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500109	CHRISTINA GARZA	10/04/2024	1620413	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	250250096	1,970.00	1,970.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,970.00	
242500110	SARA GILLETTE	10/04/2024	230915294809192023	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500106	2,694.29	2,694.29

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500111	JEFFREY GORE	10/04/2024	2102095372040124	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500088	1,410.00	1,410.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,410.00	
242500112	ALEXANDRA GORODISKI	10/04/2024	AG10242023	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT.	2502500136	2,694.29	2,694.29
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500113	EMILY HALLIDAY	10/04/2024	230413822941024	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500109	2,694.29	2,694.29
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500114	STEPHANIE BROOKE HALPIN	10/04/2024	1541958	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500095	1,768.40	1,768.40
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,768.40	
242500115	JORI HANDELSMAN	10/04/2024	1538336	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500133	2,080.00	2,080.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,080.00	
242500116	NICOLE HELLINGA	10/04/2024	800408974	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT.	2502500137	2,694.29	2,694.29
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
242500117	MADLINE HENDERSON	10/04/2024	FALL2023	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500122	2,694.29	2,694.29
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500118	SARAH HERMAN	10/04/2024	150127	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500068	404.10	404.10
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		404.10	
242500119	SAMANTHA MARIE HILLDALE	10/04/2024	20184336	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500118	2,694.29	2,694.29
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500120	ANNE HOFFMAN	10/04/2024	230714717111082023	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT.	2502500138	2,694.29	2,694.29
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500121	COLLEEN HOWE	10/04/2024	1545372	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500077	856.65	856.65
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		856.65	
242500122	COLIN HUTCHINS	10/04/2024	1552456	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500083	1,153.27	1,153.27
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,153.27	
242500123	ROBERT J JOHNSON	10/04/2024	150765	TUITION REIMBURSEMENT FOR	2502500075	808.20	808.20

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 2210 2300 35 000000				THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT			
			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			808.20	
242500124	RACHEL JOSEPH	10/04/2024	148313	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500065	381.65	381.65
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			381.65	
242500125	RACHEL KAHN	10/04/2024	1588202	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500097	2,135.50	2,135.50
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			2,135.50	
242500126	SARAH KLEINMAN	10/04/2024	1590548	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500125	799.90	799.90
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			799.90	
242500127	ALYSSA KODROFF	10/04/2024	1541419	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500092	1,602.60	1,602.60
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,602.60	
242500128	JESSICA LANGER	10/04/2024	1537660	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500074	800.00	800.00
10E200 2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			800.00	
242500129	YUN J LEE	10/04/2024	2204110555052724	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER	2502500089	1,410.00	1,410.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 2210 2300 35 000000				THE TEACHER CONTRACT EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,410.00	
242500130	HANNAH LESSEM	10/04/2024	1586238	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	250250067	399.00	399.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		399.00	
242500131	ERIN LICHTFUSS	10/04/2024	148512	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	250250073	763.30	763.30
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		763.30	
242500132	ABIGAIL LOS	10/04/2024	243002020	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT.	2502500139	2,694.29	2,694.29
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500133	KIMBERLY LUEDTKE	10/04/2024	1567975	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	250250094	1,758.20	1,758.20
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,758.20	
242500134	ELIZABETH MANDL	10/04/2024	1601992	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500126	880.65	880.65
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		880.65	
242500135	JESSICA L MARVIN	10/04/2024	210810206953124	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500107	2,694.29	2,694.29

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500136	JESSICA MELAND	10/04/2024	1620661	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500100	2,317.50	2,317.50
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,317.50	
242500137	DIANA MERAZ	10/04/2024	514493616	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500108	2,694.29	2,694.29
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500138	SARAH MERRITT	10/04/2024	144164-	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500082	1,144.95	1,144.95
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,144.95	
242500139	ERIKA MORAN GARCIA	10/04/2024	152626	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500072	736.30	736.30
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		736.30	
242500140	JOVANA NOVAKOVIC	10/04/2024	O-4025811	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500124	400.00	400.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		400.00	
242500141	MELISSA OROZCO	10/04/2024	1551468	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500085	1,264.97	1,264.97
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,264.97	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
242500142	MOLLY OTT	10/04/2024	MOSA24SP24	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500111	2,694.29	2,694.29
10E200	2210 2300 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			2,694.29	
242500143	NICHOLAS PIZZO	10/04/2024	1557694	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500076	855.00	855.00
10E200	2210 2300 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			855.00	
242500144	KATHRYN POLYACK	10/04/2024	KPSUM2023	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500114	2,694.29	2,694.29
10E200	2210 2300 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			2,694.29	
242500145	JENNIFER POMAGIER	10/04/2024	1499148	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500098	2,137.50	2,137.50
10E200	2210 2300 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			2,137.50	
242500146	SAMANTHA ROBERTS	10/04/2024	1549588	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500087	1,381.65	1,381.65
10E200	2210 2300 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			1,381.65	
242500147	ROCIO ROBLEDO ZAK	10/04/2024	230514246706012024	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500143	2,694.29	2,694.29
10E200	2210 2300 35 000000		EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI			2,694.29	
242500148	CAROLINA RODRIGUEZ	10/04/2024	1559501	TUITION REIMBURSEMENT FOR	2502500134	2,041.00	2,041.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 2210 2300 35 000000				THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT. EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,041.00	
242500149	LAUREN SACHS	10/04/2024	1884696	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500129	1,416.15	1,416.15
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,416.15	
242500150	ALIDA SANNER	10/04/2024	011015011031424	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500112	2,694.29	2,694.29
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500151	TALIA SCHIFF	10/04/2024	1525660	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500079	945.00	945.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		945.00	
242500152	NICOLE SERPICO	10/04/2024	1562272	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500099	2,315.86	2,315.86
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,315.86	
242500153	CARLY JORDAN SHEPPARD	10/04/2024	1551444	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT.	2502500140	2,398.24	2,398.24
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,398.24	
242500154	AMY J SHOEMAKER	10/04/2024	152579	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER	2502500066	381.65	381.65

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 2210 2300 35 000000				THE TEACHER CONTRACT EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		381.65	
242500155	KIMBERLY SIEGEL	10/04/2024	2106098964121923	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500110	2,694.29	2,694.29
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500156	MARIA SKOUFOS	10/04/2024	000465833	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT.	2502500135	2,694.29	2,694.29
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500157	NICOLE SMITH	10/04/2024	1568703	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500084	1,236.00	1,236.00
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,236.00	
242500158	MADELINE SPROWLS	10/04/2024	1590757	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500115	2,694.29	2,694.29
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500159	TIFFANY STANCIN	10/04/2024	SP24SUM24	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500120	2,694.29	2,694.29
10E200 2210 2300 35 000000				EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500160	HILARY STEVENS	10/04/2024	HSSP24	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500119	2,694.29	2,694.29

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500161	JOCELYN STOLBERG	10/04/2024	00066833409012023	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500104	2,694.29	2,694.29
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500162	CHRISTINA TORTORELLO	10/04/2024	1567959	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500069	475.00	475.00
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		475.00	
242500163	SUZANNE TUEGEL	10/04/2024	2212128413100323	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500117	2,694.29	2,694.29
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500164	REBECCA WAXMAN	10/04/2024	411431647	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500103	2,600.00	2,600.00
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,600.00	
242500165	JORDANA WEISSMAN	10/04/2024	1581554	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500128	1,192.27	1,192.27
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		1,192.27	
242500166	JAKE WIETZEMA	10/04/2024	SUM2023	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500121	2,694.29	2,694.29
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
242500167	ANGELICA M WYKE	10/04/2024	1568075	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500105	2,694.29	2,694.29
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,694.29	
242500168	CHLOE ZWIRN	10/04/2024	240116406704292024	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500131	2,115.00	2,115.00
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,115.00	
242500169	HANNAH ZWIRN	10/04/2024	240116286704292024	TUITION REIMBURSEMENT FOR THE 2023-2024 SCHOOL YEAR, PER THE TEACHER CONTRACT	2502500132	2,115.00	2,115.00
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		2,115.00	
				78 ACH	Check(s) For a Total of	139,999.85	

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	78	ACH	Checks For a Total of	139,999.85
	0	Computer	Checks For a Total of	0.00
Total For	78	Manual, Wire Tran, ACH & Computer	Checks	139,999.85
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	139,999.85

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	139,999.85	139,999.85

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
242500087	ADAM COURTMAN	10/01/2024	092624	HEALTH SERVICES - LIABILITY INSURANCE	2122500135	140.00	140.00
10E200	2130 3000 27 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED		140.00	
242500088	LAUREN DAVID	10/01/2024	09232024	HEALTH SERVICES - LIABILITY INSURANCE - REIMBURSE FOR PAYMENT - L.DAVID	2122500137	140.00	140.00
10E200	2130 3000 27 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED		140.00	
242500089	STEPHANIE ERIKSEN	10/01/2024	09232024	HEALTH SERVICES LIABILITY INSURANCE - S.ERIKSEN	2122500134	135.00	135.00
10E200	2130 3000 27 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED		135.00	
242500090	ALYSON FLICHER	10/01/2024	09232024	HEALTH SERVICES - LIABILITY INSURANCE - REIMBURSE FOR PAYMENT - A.FLICHER	2122500136	128.00	128.00
10E200	2130 3000 27 000000			EDUCATION FUND/DISTRICT WIDE/HEALTH SERVICES/PURCHASED		128.00	
242500091	KEIKO GESHELIN	10/01/2024	694279668	SPECIAL ED PROFESSIONAL DEVELOPMENT - IASSW CONFERENCE - REIMBURSE FOR REGISTRATION FEE - K. GESHELIN	2122500138	460.00	460.00
10E200	1200 3000 35 000000			EDUCATION FUND/DISTRICT WIDE/SPECIAL ED./PURCHASED SERV		460.00	

5 ACH Check(s) For a Total of 1,003.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	5	ACH	Checks For a Total of	1,003.00
	0	Computer	Checks For a Total of	0.00
Total For	5	Manual, Wire Tran, ACH & Computer	Checks	1,003.00
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	1,003.00

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	1,003.00	1,003.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
242500085	JAMIE KAHN	09/30/2024	JK2024-2024	TUITION REIMBURSEMENT PER THE ADMIN CONTRACT FY2024-2025	250250062	4,000.00	4,000.00
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		4,000.00	
242500086	LOUIS KOTVIS	09/30/2024	LK2024-2025	TUITION REIMBURSEMENT PER THE ADMIN CONTRACT FY 2024-2025	250250063	4,000.00	4,000.00
10E200	2210 2300 35 000000			EDUCATION FUND/DISTRICT WIDE/IMPROVE INSTR./TUITION REI		4,000.00	

2 ACH Check(s) For a Total of 8,000.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	2	ACH	Checks For a Total of	8,000.00
	0	Computer	Checks For a Total of	0.00
Total For	2	Manual, Wire Tran,	ACH & Computer Checks	8,000.00
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	8,000.00

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	8,000.00	8,000.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1030298	LAKELAND/LARSEN ELEVATOR CORPO	09/30/2024	H017723	PART 2- PROPOSAL TO ORDER SOME PARTS (NEW PISTON AND CYLINDER) IN ORDER TO REPAIR THE ELEVATOR AT ELM PLACE. WE NEED TO SEND OUT A CHECK FOR \$19,727.75 (INVOLVED THE 25% DOWN PAYMENT) NO LATER THAN 10/1/24. APPROVED BY MIKE LUBELFELD AND JAMES BOCK OK TO PAY	2202500372	19,727.75	19,727.75
20E030	2540 5000 95 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		19,727.75	
				1 Computer	Check(s) For a Total of		19,727.75

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	19,727.75
Total For	1	Manual, Wire Tran,	ACH & Computer Checks	19,727.75
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	19,727.75

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
20	OPERATIONS & MAINTENANCE FUND	0.00	0.00	19,727.75	19,727.75

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
1030295	LAKELAND/LARSEN ELEVATOR CORPO	09/25/2024	092524	***QUOTE*** MODERNIZE AND UPGRADE PASSENGER ELEVATOR AT ELM PLACE.	2202500370	62,037.00	62,037.00
20E030	2540 5000 95 000000			OPERATIONS & MAINTENANCE FUND/ELM PLACE/OPER. & MAINT./		62,037.00	
				1 Computer	Check(s) For a Total of		62,037.00

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	1	Computer	Checks For a Total of	62,037.00
Total For	1	Manual, Wire Tran, ACH & Computer	Checks	62,037.00
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	62,037.00

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
20	OPERATIONS & MAINTENANCE FUND	0.00	0.00	62,037.00	62,037.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
242500076	KEVIN SCHLACKS	09/19/2024	09172027	MILEAGE CLAIM REIMBURSEMENT FOR IN DISTRICT TRAVEL KEVIN SCHLACKS 8/22/2024-9/17/202 4	802500030	19.91	19.91
10E080 1100 3000 30 000000				EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/PURCHASED SERVI		19.91	
242500077	JESSICA SHARE	09/19/2024	09172027	MILEAGE REIMBURSEMENT FOR IN-DISTRICT TRAVEL	802500029	27.00	27.00
10E080 1100 3000 30 000000				EDUCATION FUND/RAVINIA/REGULAR PROGRAMS/PURCHASED SERVI		27.00	
				2 ACH	Check(s) For a Total of		46.91

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	2	ACH	Checks For a Total of	46.91
	0	Computer	Checks For a Total of	0.00
Total For	2	Manual, Wire Tran, ACH & Computer	Checks	46.91
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	46.91

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION FUND	0.00	0.00	46.91	46.91

REPORT SPECIFICATIONS

DISTRIC: NORTH SHORE SCHOOL DISTRICT 112
REPORT TITLE:
PROGRAM NAME: fin/3apcci12. TIME: 2:55:00 PM
COPIES: 1 LPI: 6
RUN ON SERVER: yes CREATE ASCII FILE: NO

Begin Date: 08/01/2024

Through Date: 08/31/2024

Page Break: no

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
Jessica Dubois	08/28/2024	YEARLY CREDIT CARD FEE	ANNUAL MEMBERSHIP FEE	35.00
	08/19/2024	BREAKFAST ORDER FOR NSO	PANERA BREAD #204412 O	731.70
	08/14/2024	FOOD ORDER FOR NSO FOR THE WEEK	PY CANSINOS PIZZERIA	3,592.64
	08/02/2024	RECEIPT FOR YEARLY DOCHUB SUBSCRIPTION FOR J. DUBOIS	DOCHUB.COM/BILL	59.88
				Total Credit Card Amount
Lilli Melamed1	08/28/2024	SUPER 3 PADS	STATE GRAPHICS	715.37
	08/23/2024	MAINTENANCE SUPPLIES FOR LUNCH ROOM	TARGET 00011684	79.30
	08/15/2024	STAFF T-SHIRTS	PY ULTIMATE SCREEN PR	800.50
	08/14/2024	STAFF NACHO PARTY	THE MEAN WIENER	448.76
	08/08/2024	New Teacher supplies	TARGET 00008656	64.39
	08/08/2024	POSTER MAKER REPAIR	VARIQUEST	999.27
			Total Credit Card Amount	3,107.59
Enrique Castro	08/28/2024	PCARD MEMBERSHIP FEE	ANNUAL MEMBERSHIP FEE	35.00
	08/21/2024	TITLE III - PROF DEV	PAYPAL DLENM	3,600.00
	08/21/2024	SUPPLIES	TARGET 00013854	4.76
	08/20/2024	TITLE III PROF DEVELOPMENT - AIRFARE	UNITED 01624140461683	528.96
	08/20/2024	TITLE III - PROF DEVELOPMENT - AIRFARE	UNITED 01624140461694	528.96
	08/20/2024	TITLE III PROF DEVELOPMENT - AIRFARE	UNITED 01624140461705	528.96
	08/20/2024	TITLE III PROF DEVELOPMENT - AIRFARE	UNITED 01624140461716	528.96
	08/20/2024	TITLE III - PROF DEVELOPMENT - AIRFARE	UNITED 01624140461720	528.96
	08/20/2024	TITLE III PROFESSIONAL DEVELOPMENT	UNITED 01624140461731	528.96
	08/01/2024	SUPPLIES	95 PERCENT GROUP	69.30
			Total Credit Card Amount	6,882.82
Nicole Scofield	08/28/2024	ANNUAL MEMBERSHIP FEE	ANNUAL MEMBERSHIP FEE	35.00
	08/21/2024	staff luncheon	CLUCKER S CHARCOAL CHI	709.87
	08/19/2024	MONTHLY SLP MEMBERSHIP-SEPTEMBER	ULTIMATE SLP	12.95
	08/14/2024	SCHOOLWIDE T-SHIRT FOR EC/OT	PY ULTIMATE SCREEN PR	798.50
			Total Credit Card Amount	1,556.32
Alexis Robinson	08/28/2024	MASTERCARD ANNUAL MEMBERSHIP FEE	ANNUAL MEMBERSHIP FEE	35.00
	08/26/2024	FLIGHTS FOR MARZANO CONFERENCE FOR KIM	UNITED 01624153562780	560.70
	08/26/2024	FLIGHTS FOR MARZANO CONFERENCE FOR LEXI	UNITED 01624153597651	560.70
	08/26/2024	FLIGHTS FOR MARZANO CONFERENCE FOR VALERIE	UNITED 01624153627972	560.70
	08/23/2024	CLC ADVANCEMENT CLASS FOR STUDENT	COLLEGE OF LAKE COUNTY	275.00
	08/12/2024	STDUNT ADVANCEMENT OPPORTUNITY CLASSES	COLLEGE OF LAKE COUNTY	275.00
			Total Credit Card Amount	2,267.10

District Card Name	Trans Date	Transaction Description	Where Used	Amount
Audrey Schulman	08/30/2024	OFFICE SUPPLIES/NAME BADGES	STAPLES INC	96.45
	08/29/2024	FOOD/SUPPLIES STRATEGIC PLAN EVENT	TARGET.COM	198.47
	08/28/2024	ANNUAL CREDIT CARD BANK FEE	ANNUAL MEMBERSHIP FEE	35.00
	08/28/2024	DINNER SW CONSTR. PLANNING MEETING	BUFFOS.COM	103.83
	08/28/2024	VENUE STRATEGIC PLAN EVENT - FINAL PAYMENT	SQ HIGHLAND PARK COMM	2,898.00
	08/27/2024	ADMIN NAME PLATES	NAMETAGCOUNTRY.COM	36.30
	08/21/2024	BREAKFAST OPENING DAY INSTITUTE/ALL STAFF	CORNER BAKERY -125	4,365.00
	08/19/2024	STATIONARY ENVELOPES	STAPLES INC	126.92
	08/15/2024	LUNCH NEW TEACHER ORIENTATION	CLUCKER S CHARCOAL CHI	832.39
	08/14/2024	PLASTIC TABLEWARE	PARTY CITY 168	44.20
	08/14/2024	DINNER BOARD MEETING	SQ BILLY BRICKS OF HI	80.50
	08/14/2024	FOOD LEADERSHIP RETREAT	THE FRESH MARKET 072	6.12
	08/09/2024	BREAKFAST LEADERSHIP RETREAT	PY CANSINOS PIZZERIA	646.24
	08/08/2024	LUNCH LEADERSHIP RETREAT	CLUCKER S CHARCOAL CHI	485.34
	08/08/2024	LUNCH LEADERSHIP RETREAT	PY CANSINOS PIZZERIA	415.96
	08/07/2024	BREAKFAST LEADERSHIP RETREAT	ONCE UPON A BAGEL HP	283.85
	08/07/2024	LUNCH LEADERSHIP RETREAT	SQ BILLY BRICKS OF HI	449.85
	08/05/2024	FLORAL ARRANGEMENT MEMORIAL SERVICE	SQ CPW ARTQUEST EVENT	175.00
	08/02/2024	HOTEL HUMANEX SUMMIT-DOBIES	RADISSON PLAZA HOTEL A	335.22
	08/02/2024	HOTEL HUMANEX SUMMIT _ FINFER	RADISSON PLAZA HOTEL A	335.22
	08/02/2024	HOTEL HUMANEX SUMMIT _ GLEICHER	RADISSON PLAZA HOTEL A	335.22
	08/02/2024	HOTEL HUMANEX SUMMIT _ KOTVIS	RADISSON PLAZA HOTEL A	335.22
	08/02/2024	HOTEL HUMANEX SUMMIT _ ORLOV	RADISSON PLAZA HOTEL A	335.22
	08/02/2024	HOTEL HUMANEX SUMMIT _ RANSOM	RADISSON PLAZA HOTEL A	335.22
	08/02/2024	HOTEL HUMANEX SUMMIT _ RODRIGO	RADISSON PLAZA HOTEL A	335.22
	08/02/2024	HOTEL HUMANEX SUMMIT _ BARBA	RADISSON PLAZA HOTEL A	345.22
	08/02/2024	HOTEL HUMANEX SUMMIT _ BERTANA	RADISSON PLAZA HOTEL A	345.22
	08/02/2024	HOTEL HUMANEX SUMMIT _ GILKISON	RADISSON PLAZA HOTEL A	345.22
	08/02/2024	HOTEL HUMANEX SUMMIT _ HANSEN	RADISSON PLAZA HOTEL A	345.22
	08/02/2024	HOTEL HUMANEX SUMMIT _ KAHN	RADISSON PLAZA HOTEL A	345.22
	08/02/2024	HOTEL HUMANEX SUMMIT _ KAPLAN	RADISSON PLAZA HOTEL A	345.22
	08/02/2024	HOTEL HUMANEX SUMMIT _ SAUNDERS	RADISSON PLAZA HOTEL A	345.22
	08/02/2024	HOTEL HUMANEX SUMMIT _ SCHROEDER	RADISSON PLAZA HOTEL A	345.22
	08/02/2024	HOTEL HUMANEX SUMMIT _ WAGNER	RADISSON PLAZA HOTEL A	345.22
	08/02/2024	OFFICE SUPPLIES - MARKERS	STAPLES INC	34.20
	08/02/2024	OFFICE SUPPLIES - MARKERS	STAPLES INC	34.20
			Total Credit Card Amount	16,801.34
Northwood Middle	08/15/2024	GYM SHOES PURCHASED TO HAVE ON HAND DURING PE/TH/NW	WALMART.COM	245.79

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
	08/13/2024	PIZZA PURCHASED FOR NEW STAFF ON FIRST DAY AUG 12/WK/NW	ROSATIS PIZZA - BANNOC	180.38
	08/02/2024	LUNCH PROVIDED TO SLT DURING A MEETING/WK	CLUCKERS CHARCOAL CHIC	165.61
			Total Credit Card Amount	591.78
Michael Lubelfeld	08/28/2024	ANNUAL CREDIT CARD BANK FEE	ANNUAL MEMBERSHIP FEE	35.00
	08/05/2024	REFUND AI NOTE TAKING RECORDER ACCESSORY	PLAUD.AI	-19.00
			Total Credit Card Amount	16.00
Dir of Operations5	08/20/2024	LG LED SMART TV	BESTBUYCOM806957435086	677.99
	08/19/2024	LG LED SMART TV	BESTBUYCOM806957435086	3,389.95
	08/19/2024	LOCK	JORGENSEN LOCKERS	9.95
	08/19/2024	MECHANICAL LOCKER LOCK #5500	JORGENSEN LOCKERS	209.35
	08/15/2024	MATERIALS AND SUPPLIES FOR GREEN BAY ROOF INSTALL	THE HOME DEPOT #1926	1,351.75
	08/14/2024	LG LED SMART TV	BESTBUYCOM806957435086	377.99
	08/14/2024	LG LED SMART TV.	BESTBUYCOM806957435086	1,511.96
	08/14/2024	PREMIUM SPF, PLYWOOD, WOOD SHIMS, FLASHING TAPE,	CRAFTWOOD LUMBER & HAR	414.47
	08/05/2024	PAVE AND STRIPE PARKING LOT AT OAK TERRACE	SQ FIVE STAR PAVING	14,750.00
	08/02/2024	PAVE AND STRIPE PARKING LOT AT OAK TERRACE	SQ FIVE STAR PAVING	10,000.00
			Total Credit Card Amount	32,693.41
Dante Gates	08/30/2024	ALUMINUM MULTI-POSITION LADDER WITH TOOL HANGERS	THE HOME DEPOT #1926	169.00
	08/29/2024	CAULK GUN, CORDMATE III, SHARP 3PACK, TAPE	THE HOME DEPOT #1926	300.86
	08/26/2024	FLASHLIGHT, UTILITY LIGHT, PLIERS, HEX HEAD	THE HOME DEPOT #1926	246.09
	08/22/2024	FLOOR CORD PROTECTOR	THE HOME DEPOT #1926	31.70
	08/22/2024	MAGNUM RAFTER, SQUARES, DRILL BIT, SCREWS	THE HOME DEPOT #1926	101.22
	08/19/2024	BRAD NAILER, STRAIGHT BRAD 1M	THE HOME DEPOT 1926	339.33
	08/12/2024	LG LED SMART TV	BEST BUY MHT 00003186	469.99
	08/12/2024	SHERLOCK GT, DAFLIP MOP, PRO LOK EXT POLE	THE HOME DEPOT #1926	62.92
	08/02/2024	HDMI CABLE, CORD COVERS	THE HOME DEPOT #1926	130.06
			Total Credit Card Amount	1,851.17
Susana Rabin	08/16/2024	FOOD FOR BUS DRIVERS' LUNCH.	PIZANOZ PIZZA	885.00
	08/15/2024	SUSANA RABIN	FOOD FOR BUS DRIVERS' LUNCH	298.46
			Total Credit Card Amount	1,183.46
Ben Finfer	08/29/2024	PURCHASED SERVICES FROM RYAN KALINA PHOTOGRAPHY	SQ SUSAN RYAN KALINA	2,275.00
	08/28/2024	CERTIFIED MAIL SENT VIA USPS	USPS PO 1636120040	19.30
	08/26/2024	ANNUAL SUBSCRIPTION FOR VIDEO CREATION PURCHASED FROM ARTLIS	WWW.ARTLIS.IO	199.00
	08/20/2024	ANNUAL SUBSCRIPTION - PROFESSIONAL PLAN FROM HOOTSUITE	HOO HOOTSUITE INC	1,188.00

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
	08/19/2024	CERTIFIED MAIL SENT VIA USPS	USPS PO 1636120040	25.90
			Total Credit Card Amount	3,707.20
Jeremy Davis	08/29/2024	WATER SERVICES FOR DISTRICT OFFICE	PRIMO WATER	207.24
			Total Credit Card Amount	207.24
Louis Kotvis	08/27/2024	SHARON STECKEL PURCHASED SUPPLIES FOR HER CLASSROOM.	MICHAELS STORES 5151	141.85
			Total Credit Card Amount	141.85
James Bock	08/01/2024	VOXER YEARLY SUBSCRIPTION	VOXER PRO ANNUAL	29.99
			Total Credit Card Amount	29.99
Michael Rodrigo	08/29/2024	MICHAEL RODRIGO	EVENT FEE THE YEAR IN	175.00
	08/15/2024	FLIGHT FOR M. RODRIGO FOR AASA CONFERENCE	UNITED 01624127247481	260.60
			Total Credit Card Amount	435.60
Javier Arriaga	08/20/2024	MOUNTING TAPE CLEAR	MUTUAL ACE HARDWARE &	44.97
	08/15/2024	PENS, GLOVES, IMPACT BIT SETS, TAPE MEASURE, BATTERIES	THE HOME DEPOT 1926	304.82
	08/08/2024	PIPE WRENCHES, COUPLING, MALE ADAPTER	THE HOME DEPOT 1926	89.28
	08/05/2024	LIGHTENING BOLT ICE STORAGE, SOLDERING WORKSTATION, MULTI-TO	THE HOME DEPOT #1926	71.92
			Total Credit Card Amount	510.99
Accounts Payable1	08/30/2024	IASPA Membership dues for S. Avalos	IN ILLINOIS ASSOCIATI	150.00
	08/29/2024	S. Avalos - HR Essentials Conference	IN ILLINOIS ASSOCIATI	150.00
	08/29/2024	M. Salgado - HR Essentials Conference	IN ILLINOIS ASSOCIATI	150.00
	08/28/2024	Annual Membership Fee	ANNUAL MEMBERSHIP FEE	35.00
	08/26/2024	Fedex charge to send checks to vendors	FEDEX466924561	124.35
	08/07/2024	Fedex charge to send checks to vendors	FEDEX465291302	419.31
	08/02/2024	B. Hany IASBO Membership Dues	ILLINOIS ASSOCIATION O	1,544.00
	08/01/2024	Jan K used my card-CPR Classes	CITY OF HIGHLAND PARK	550.00
			Total Credit Card Amount	3,122.66
Juan Arriaga	08/28/2024	SILICONE DRY SPRAY, WASP/HORNET KILLER	THE HOME DEPOT #1926	22.92
	08/26/2024	GORILLA TAPE, GORILLA MOUNTING TAPE	CRAFTWOOD LUMBER & HAR	50.96
	08/26/2024	MOUNTING TAPE	MUTUAL ACE HARDWARE &	40.47
	08/21/2024	SILICONE DRY SPRAY	THE HOME DEPOT #1926	20.94
	08/21/2024	OUTLET HOSE TIMER, IMPACT SRINKLER, GORILLA HOSE	THE HOME DEPOT 1926	252.79
	08/19/2024	BLACK SCREEN SP LINE	THE HOME DEPOT #1926	9.48
	08/15/2024	SMART STRAW, MISC. FASTENERS	MUTUAL ACE HARDWARE &	13.04

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
	08/15/2024	BLACK SCREEN SP LINE, FIBERGLASS	THE HOME DEPOT #1926	71.44
	08/14/2024	SANDPAPER 80 GRIT SANDPAPER 40 GRIT	THE HOME DEPOT #1926	13.96
	08/12/2024	REFUND	THE HOME DEPOT #1926	-9.48
	08/12/2024	WHITE SHELF, TWIN TRACK UPRIGHT, TWIN TRACK BRACKET	THE HOME DEPOT #1926	155.64
	08/07/2024	CAP SCREWS, SP LINES	THE HOME DEPOT #1926	30.16
	08/05/2024	PRUNING BLADE, ANVIL PRUNER, HEDGE SHEAR, POWER GEAR BYPASS	CRAFTWOOD LUMBER & HAR	130.46
	08/02/2024	BIT HOLDER, PLASTIC ANCHOR KIT, VELCRO TAPE ROLL	CRAFTWOOD LUMBER & HAR	71.47
			Total Credit Card Amount	874.25
Green Bay Adminl	08/29/2024	SUPPLIES FOR ERIKSEN	WILLIAM V MACGILL & CO	161.98
	08/26/2024	EC SNACK 8/26-8/30	JEWEL OSCO 1424	171.70
	08/22/2024	GENERAL SUPPLIES	TARGET 00011684	21.57
	08/20/2024	Staff luncheon	JEWEL OSCO 1424	40.00
	08/19/2024	SUPPLIES FOR RODRIGUEZ	HABLA CADABRA SLP	207.46
	08/19/2024	POTBELLY REINBURSTMENT	RBT POTBELLY #42	-8.64
	08/19/2024	POTBELLY REINBURSTMENT HIGHLAND PARK LOCATION	RBT POTBELLY #42	-5.07
	08/19/2024	GREEN BAY ADMIN	TST NOTHING BUNDT CAK	530.55
	08/14/2024	Staff luncheon	JEWEL OSCO 1424	33.97
	08/14/2024	NEW STAFF LUNCH 8/19/24 FOR EC/OT	POTBELLY #42	126.78
	08/14/2024	NEW STAFF LUNCH 8/19/24 FOR EC/OT	POTBELLY #42	216.00
	08/14/2024	NACHO BAR 8/13/24	TARGET 00011684	33.00
	08/13/2024	OFFICE SUPPLIES	TARGET 00011684	38.97
			Total Credit Card Amount	1,568.27
Andres Velasquez	08/28/2024	THERMOMETER COMFORT MONITOR, BATTERY, MIX CARD	THE HOME DEPOT #1926	225.96
	08/28/2024	168 CASES OF PURIFIED DRINKING WATER	THE HOME DEPOT #1926	836.64
	08/08/2024	CEMENT, KNEELING PAD,	CRAFTWOOD LUMBER & HAR	76.47
	08/07/2024	AC HOSE COUPLER, REPLACEMENT HOSE	THE HOME DEPOT #1926	54.92
	08/05/2024	SCREW, LATH POINT, LATH DRILLING, CABINET SCREW, BIT SET	THE HOME DEPOT 1926	95.13
	08/05/2024	RADAR SQUARE EDGE, TAPE MEASURE, FLASHLIGHT, KNIFE, SCREW	THE HOME DEPOT 1926	239.52
	08/05/2024	RADAR SQUARE EDGE, SCREWS	THE HOME DEPOT 1926	244.20
			Total Credit Card Amount	1,772.84
Arielle Gleicher	08/27/2024	Water and Ital. Ice - heat	SAMSLUB.COM	55.76
	08/26/2024	ARIELLE GLEICHER	RBT THE MEAN WIENER	-33.90
	08/22/2024	WT Mean Wiener staff lunch instit day	THE MEAN WIENER	847.50
	08/15/2024	WT/ Canva / Banner	CANVA I04243-66413066	48.00
	08/15/2024	Canva - bannners WT	CANVA I04243-76388028	207.00
	08/14/2024	SLT Meeting	TST JERUSALEM STREET	110.71

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
	08/13/2024	Billy Bricks Food meetings	SQ BILLY BRICKS OF HI	64.79
			Total Credit Card Amount	1,299.86
Jamie Kahn1	08/15/2024	Bins for Library	CONTAINERSTORENORTHBRO	79.95
	08/15/2024	Snacks for Staff	TARGET 00010363	105.81
	08/14/2024	Staff Notecards	CANVA I04242-51813815	90.00
	08/14/2024	Snacks for Staff	TARGET 00011684	238.52
	08/14/2024	Lunch for Staff	TST MICHAELS GRILL & S	391.39
	08/05/2024	Gift tags for staff shirts	CANVA I04233-29890767	19.00
	08/05/2024	Stickers for CHAMPS	STICKER MULE	79.00
			Total Credit Card Amount	1,003.67
Red Oak Principal	08/28/2024	RED OAK SCHOOL	"4IMPRINT, INC"	1,328.95
	08/28/2024	ANNUAL FEE	ANNUAL MEMBERSHIP FEE	35.00
	08/28/2024	HOT DAY SNACKS POP FOR STAFF	JEWEL OSCO 3459	153.32
	08/23/2024	SCHOOL DISCOUNT	RBT THE MEAN WIENER	-31.51
	08/23/2024	CLASSROOM SUPPLIES	TARGET 00011684	199.96
	08/20/2024	BACK TO SCHOOL STAFF LUNCH	THE MEAN WIENER	787.75
	08/19/2024	WELLCOME NEW STAFF	JEWEL OSCO 3459	89.86
	08/16/2024	SNACKS FOR TEACHER'S MEETINGS	JEWEL OSCO 3459	410.88
	08/13/2024	NEW TEACHER AND MENTORS LUNCH	TST BACKYARD GRILL	191.40
	08/06/2024	LIBRARY SUPPLIES	WF WAYFAIR4287065209	274.45
			Total Credit Card Amount	3,440.06
Ravinia Principal	08/28/2024	CARD ANNUAL MEMBERSHIP FEE	ANNUAL MEMBERSHIP FEE	35.00
	08/26/2024	POTBELLY- REFUND	RBT POTBELLY #42	-10.47
	08/23/2024	CPK - REFUND	RBT CALI PIZZA KITC IN	-22.00
	08/22/2024	STAFF LUNCH	POTBELLY #42	261.82
	08/20/2024	STAFF LUNCH	CALI PIZZA KITC INC #3	550.00
	08/16/2024	STAFF LUNCH	MCALISTER'S #101129	201.47
	08/16/2024	STAFF APPRECIATION	TARGET 00010363	261.08
	08/14/2024	LUNCH MEETING	CLUCKER S CHARCOAL CHI	176.88
	08/09/2024	NEW STAFF SWAG	TARGET 00010363	73.12
	08/08/2024	24-25 STAFF SWAG	PY ULTIMATE SCREEN PR	1,138.00
	08/07/2024	24-25 STAFF SWAG KEYCHAIN	SPECIALISTID.COM	168.08
	08/06/2024	STAFF WELCOME SWAG	TARGET 00011684	160.97
			Total Credit Card Amount	2,993.95
Edgewood School	08/29/2024	IPA EDUCATION LEADERS ANNUAL CONFERENCE 2024 FOR LOUIS KOTIV	ILLINOIS PRINCIPALS AS	424.00

District Card Name	Trans Date	Transaction Description	Where Used	Amount
	08/28/2024	EDGEWOOD SCHOOL	ANNUAL MEMBERSHIP FEE	35.00
	08/28/2024	HOTEL STAY FOR LOUIS KOTVIS WHILE HE IS ATTENDING THE 2024 I	HOTELCOM72057911852551	266.99
	08/28/2024	LOUIS KOTVIS PURCHASED BREAKFAST FOR STAFF THE MORNING AFTER	ONCE UPON A BAGEL HP	896.36
	08/28/2024	KERI WILLIAMS WENT TO BUY ICE CREAM FOR STAFF MEETING BECAUS	SUNSET FOODS #1	49.92
	08/21/2024	EUNICE PANIAGUA PURCHASED AN EXTENSION CORD BECAUSE THERE WA	AMAZON MKTPL RU5PC9WL1	24.29
	08/21/2024	LOUIS KOTVIS PURCHASED LUNCH FOR EDGEWOOD STAFF ON ONE OF TH	SQ BILLY BRICKS OF HI	1,320.66
	08/21/2024	EUNICE PANIAGUA PURCHASED DRINKS FOR THE LUNCH ON INSTITUTE	TARGET 00011684	39.95
	08/19/2024	EUNICE PANIAGUA PURCHASED FLOWERS FOR VERONICA GASPAR FOR HE	JEWEL OSCO 3459	16.19
	08/19/2024	POTBELLY MADE A REIMBURSEMENT FOR AN ITEM THEY FORGOT TO GIV	RBT POTBELLY #42	-14.39
	08/15/2024	ADMIN PURCHASED BREAKFAST FOR THE OFFICE AS A GOODBYE FOR VE	ONCE UPON A BAGEL HP	222.78
	08/15/2024	EUNICE PANIAGUA PURCHASED ZIP LOCK BAGS TO PUT THE BUS PASSE	TARGET 00011684	12.99
	08/14/2024	LOUIS KOTVIS PURCHASED LUNCH FOR NEW STAFF STARTING AT EDGEW	POTBELLY #42	359.76
			Total Credit Card Amount	3,654.50
Student Services	08/29/2024	SPECIAL ED SUPPLIES	"PRO-ED, INC"	123.20
	08/28/2024	PCARD MEMBERSHIP FEE	ANNUAL MEMBERSHIP FEE	35.00
	08/26/2024	WILSON LANGUAGE TRAINING PD	WILSON LANGUAGE TRAINI	750.00
	08/23/2024	STUDENT SERVICES SUPPLIES	RBT THE MEAN WIENER	-19.35
	08/21/2024	SPECIAL ED PROF DEVELOPMENT	IAASE	750.00
	08/21/2024	STUDENT SERVICES SUPPLIES	PY ULTIMATE SCREEN PR	1,068.75
	08/20/2024	STUDENT SERVICES SUPPLIES	THE MEAN WIENER	483.75
	08/19/2024	STUDENT SERVICES SUPPLIES	FC SAFETY	403.65
	08/12/2024	STUDENT SERVICES SUPPLIES	TARGET.COM	184.20
	08/08/2024	SPECIAL ED PROF DEVELOPMENT	IAASE	250.00
			Total Credit Card Amount	4,029.20
Technology	08/30/2024	TEAM BUILDING TAX REFUND	APPLE.COM/BILL	-35.88
	08/30/2024	SELECTOR SPINNERS TAX REFUND	APPLE.COM/BILL	-17.88
	08/29/2024	NAME SELECTOR TAX REFUND	APPLE.COM/BILL	-17.88
	08/29/2024	STUDENT SELECTOR TAX REFUND	APPLE.COM/BILL	-17.88
	08/29/2024	TIMER TOOLS TAX REFUND	APPLE.COM/BILL	-17.88
	08/28/2024	CAPITAL ONE ANNUAL FEE	ANNUAL MEMBERSHIP FEE	35.00
	08/28/2024	NAME SELECTOR APP	APPLE.COM/BILL	241.38
	08/28/2024	STUDENT SELECTOR IPAD APP	APPLE.COM/BILL	241.38
	08/28/2024	TIMER TOOLS IPAD APP	APPLE.COM/BILL	241.38
	08/28/2024	SELECTOR SPINNERS IPAD APP	APPLE.COM/BILL	241.38
	08/28/2024	TEAM BUILDING QUESTIONS IPAD APP	APPLE.COM/BILL	484.38
	08/26/2024	INTERNET SERVICES	COMCAST CHICAGO	222.95
	08/23/2024	SALES TAX REFUND	APPLE.COM/BILL	-0.16

District Card Name	Trans Date	Transaction Description	Where Used	Amount
	08/23/2024	TEAM SHAKE 20 COPIES	APPLE.COM/BILL	21.38
	08/22/2024	TEAM SHAKE IPAD APP	APPLE.COM/BILL	2.15
	08/19/2024	ICLOUD STORAGE	APPLE.COM/BILL	2.99
	08/15/2024	BADGE PRINTER, SINGLE SIDED	CARD IMAGING	1,646.00
	08/13/2024	MONTHLY SUBSCRIPTION	OPENAI CHATGPT SUBSCR	20.00
	08/12/2024	SALES TAX REFUND, PROCREATE DREAMS	APPLE.COM/BILL	-47.95
	08/09/2024	PROJECT MANAGEMENT SOFTWARE	ASANA.COM	228.67
	08/08/2024	PROCREATE DREAMS (IPAD APP)	APPLE.COM/BILL	647.35
	08/06/2024	20 SIBELIUS LICENSES AND MICROPHONE DOCKING STATION	GUITAR CENTER #337	727.00
	08/06/2024	SUPPLIES, TEAM MEETING	SQ LA MICHOACANA BELL	37.33
	08/05/2024	MONTHLY CLOUD SERVICES	AMAZON WEB SERVICES	36.27
	08/02/2024	MONTHLY SUBSCRIPTION	DMARC DIGESTS	10.00
	08/02/2024	PRODUCTIVITY SOFTWARE	SLACK T011Q2MJMLZ	1,389.15
			Total Credit Card Amount	6,320.63
Teaching & Learning	08/30/2024	CONSULTANT LUNCH	TST MICHAELS GRILL & S	32.22
	08/30/2024	ROBOTICS SUPPLIES FOR BILL STEINBACH	ULINE SHIP SUPPLIES	303.13
	08/28/2024	MASTERCARD ANNUAL MEMBERSHIP FEE	ANNUAL MEMBERSHIP FEE	35.00
	08/28/2024	PD THANK YOU COOKIES FOR TEACHERS	CC CRUMBL VERNON HILLS	141.23
	08/27/2024	CREDIT FOR RETURNED WATER	THE HOME DEPOT #1926	-101.84
	08/26/2024	JOELLEN CONSULTING LUNCH	SQ BILLY BRICKS OF HI	181.95
	08/26/2024	PD SNACKS FOR JOELLEN COACHES MEETING	STAPLS7907463596000001	40.39
	08/23/2024	CREDIT FOR MISSING FOOD	RBT THE MEAN WIENER	-44.30
	08/21/2024	LUNCH EXTRAS FOR INSTITUTE DAY FOIR DISTRICT	PIEROS PIZZA-IL - MOTO	91.42
	08/21/2024	LUNCH FOR ENTIRE DISTRICT FOR INSTITUTE DAY	PIEROS PIZZA-IL - MOTO	7,189.36
	08/19/2024	INSTITUTE DAY SNACKS	STAPLS7638928984000001	47.18
	08/19/2024	SUPPLIES FOR INSTITUTE DAY	STAPLS7638929153000001	47.18
	08/19/2024	SNACKS AT EW FOR INSTITUTE DAY	STAPLS7638929287000001	70.77
	08/19/2024	INSTITUTE DAY SNACKS FOR EW	STAPLS7638929652000001	70.77
	08/16/2024	NEW STAFF LUNCH FOR NSO	THE MEAN WIENER	1,107.50
	08/14/2024	WATER FOR WHOLE DISTRICT INSTITUTE DAY	THE HOME DEPOT #1926	101.84
	08/14/2024	WATER FOR THE DISTRICT FOR INSTITUTE DAY	THE HOME DEPOT #1926	254.60
	08/12/2024	PD SUPPLIES AND MATERIALS FOR OFFICE	STAPLS7638297008000001	38.59
	08/05/2024	PERIODICAL SUBSCRIPTION RENEWAL	EDWEEK PREMIUM DIGITAL	35.00
	08/02/2024	NSO SUPPLIES	STAPLS7637576017000001	42.40
			Total Credit Card Amount	9,684.39
Personnel	08/28/2024	YEARLY CREDIT CARD FEE	ANNUAL MEMBERSHIP FEE	35.00
			Total Credit Card Amount	35.00

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
Sherwood Principal	08/28/2024	PCARD MEMBERSHIP FEE	ANNUAL MEMBERSHIP FEE	35.00
	08/14/2024	STUDENT SERVICES SUPPLIES	TARGET 00008334	63.34
	08/13/2024	WORKSHOP REG - PD	IAASE	100.00
				Total Credit Card Amount
Indian Trail Prin	08/29/2024	music workshop	GCAOSA.ORG	160.00
	08/29/2024	Music Recorders	PERIPOLE INC	642.06
	08/28/2024	Capital one annual fee	ANNUAL MEMBERSHIP FEE	35.00
	08/28/2024	food for staff, institute day	JEWEL-OSCO.COM #3459	157.06
	08/28/2024	Tiger crochet kit for enrichment	THE WOOBLES	39.78
	08/22/2024	food for staff, institute day	JIMMY JOHNS - 1032 - E	8.06
	08/22/2024	food for staff, institute day	JIMMY JOHNS - 1032 - E	209.13
	08/21/2024	Protein bar for institute day	EZCATER PROTEIN BAR K	405.60
	08/21/2024	Food for institute day	JEWEL-OSCO.COM #3459	71.19
	08/20/2024	ice cream for staff institute day	IN DEPIDY DAWG	245.00
	08/20/2024	food for staff, institute day	JEWEL-OSCO.COM #3459	193.58
	08/12/2024	Poster Maker Paper	VARIQUEST	439.95
	08/02/2024	Nurse supplies	WILLIAM V MACGILL & CO	223.60
			Total Credit Card Amount	2,830.01
Kevin Saunders	08/27/2024	Hot Weather Drinks for Staff	TARGET 00008334	80.42
	08/26/2024	Hot Weather Drinks for Staff	TARGET 00008334	153.75
	08/23/2024	Staff Meal	CLUCKER S CHARCOAL CHI	1,072.00
	08/19/2024	Hot Weather Drinks for Staff	TARGET 00008334	26.98
	08/19/2024	Hot Weather Drinks for Staff	TARGET 00011684	46.36
	08/13/2024	New Staff Lunch	CHERRY PIT CAFE LLC	147.16
	08/12/2024	PB Pro Account	VOXER PRO ANNUAL	29.99
			Total Credit Card Amount	1,556.66
Greg Riley3	08/30/2024	BATTERIES, ROTARY HAMMER, TWO CHISELS	THE HOME DEPOT #1926	560.94
	08/28/2024	FOOD FOR BUS DRIVERS' LUNCH	SAMSClub #6228	52.22
	08/28/2024	SPRING WINDOW FASHION BALI	THE HOME DEPOT #1926	456.96
	08/27/2024	RILEY GREG	DRINKS FOR BUS DRIVERS' LUNCH	203.09
	08/26/2024	FREEZER, COFFEE MAKER	MENARDS LONG GROVE IL	257.14
	08/16/2024	PAINT, WASHER, HEX NUT, BOLT, FUEL PREMIX	MENARDS 3327	89.05
	08/16/2024	FOOD FOR BUS DRIVERS' LUNCH	SAMS CLUB #6228	83.11
	08/15/2024	MATERIALS AND SUPPLIES (RECEIPT UNREADABLE)	THE HOME DEPOT #1926	11.47
	08/14/2024	REFUND TAX	THE HOME DEPOT #1926	-18.22
	08/14/2024	SPRING WINDOW FASHION BALI	THE HOME DEPOT 1926	200.38

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
	08/09/2024	GALLON OF PROPANE	MUTUAL ACE HARDWARE &	37.73
	08/09/2024	FINISH TROWEL, CONCRETE PATCHER, BUCKET	THE HOME DEPOT #1926	60.47
	08/09/2024	CHAINSAW KIT, BAR CHAIN	THE HOME DEPOT 1926	377.95
	08/01/2024	SMART TOUCH SUN AND SHADE, MAGNETIC MLT BIT, OFF SPRAY	THE HOME DEPOT 1926	93.91
			Total Credit Card Amount	2,466.20
Stan Paic3	08/26/2024	ROPE, TIGHTENER, EYE SNAP, VELCRO TIES, RAKE	CRAFTWOOD LUMBER & HAR	150.12
	08/23/2024	EDGE PULL, MANDARA PULL, BIT SET, NUT DRIVERS	THE HOME DEPOT #1926	136.16
	08/22/2024	PREMIUM FAST GRAB, LIQUID NAILS, POLYSEAMSEAL, ADHESIVE	CRAFTWOOD LUMBER & HAR	77.02
	08/22/2024	FRONTIER PVC, DOORSTOPS, WALL PROTEETORS	CRAFTWOOD LUMBER & HAR	126.33
	08/19/2024	SELF DRILL, GALVANIZED T-STRAP, GALVANIZED BARREL BOLT	CRAFTWOOD LUMBER & HAR	35.97
	08/19/2024	FLEX A BIT, SCREWS, IMPACT BITS, INSERT BITS	CRAFTWOOD LUMBER & HAR	111.80
	08/19/2024	UPRIGHT TRACK, SHELF BRACKET, HARDWARE PACK, SCREWS SCREWDRI	THE HOME DEPOT 1926	348.09
	08/16/2024	WHITE MELAMINE, DOUBLE SLOT STANDARD, DOUBLE SLOT BRACKETS	CRAFTWOOD LUMBER & HAR	516.74
	08/15/2024	FLAT HEAD SCREWS 100 PK,CONCRT SCW 100 PK	CRAFTWOOD LUMBER & HAR	67.98
	08/15/2024	WHITE SHELF, FINISH WASHER, ZINC WASHER, SCREWS	CRAFTWOOD LUMBER & HAR	151.23
	08/14/2024	KNIFE, MALLET, UTIL KNIFE, SEALANT, TAPE, SCRAPER & BLADE	CRAFTWOOD LUMBER & HAR	75.43
	08/13/2024	AZEK S2S PVC, WHITE SILICONE, FLEX SEALANT	CRAFTWOOD LUMBER & HAR	240.94
	08/12/2024	U BOLT, BIT SET, DIE HANDLE, HEX DIE	CRAFTWOOD LUMBER & HAR	42.26
	08/09/2024	FLOORING ADHESIVE, HEAT GUN, RAZOR SCRAPER	THE HOME DEPOT 1926	83.15
	08/09/2024	LH BASIC FLUSH	THE HOME DEPOT 1926	255.00
	08/07/2024	PLASTIC SHIMS, STOP NUT, CEMENT, SCREWS, FASTENERS CHISEL	CRAFTWOOD LUMBER & HAR	132.01
	08/02/2024	SCREWS, WASHERS, DRILL, DRILL ADAPTER, ETC.	THE HOME DEPOT 1926	316.79
			Total Credit Card Amount	2,867.02
Tom Spellman3	08/26/2024	QUICKRETE, COUPLING, CHAINSAW, ELBOW BELL END	THE HOME DEPOT #1926	413.60
	08/22/2024	TOILET BOWL CAPS, ANGLE BALL VAVLE, FAUCET CONNECTORS	CRAFTWOOD LUMBER & HAR	55.52
	08/22/2024	BLACK NIPPLE, GAL NIPPLE, METAL BLADE SET, BLK COUPLING	THE HOME DEPOT #1926	196.43
	08/20/2024	JELLY JAR, LED A19, TAPE, DRILL BIT, KEY RING, ROLLER COVER	MUTUAL ACE HARDWARE &	136.48
	08/19/2024	FIRE EXTINGUISHER, MOUNT, CONNECTOR,SCRAPER BLADE, DEGREASER	THE HOME DEPOT 1926	207.82
	08/05/2024	SAWZALL, HACKZALL, ORGANIZER, NUT TEST PLUG, HOLE SAW	THE HOME DEPOT 1926	412.95
	08/02/2024	TEST PLUG, GALVANIZED TEST PLUG, FLUSH VALVE	CRAFTWOOD LUMBER & HAR	33.96
	08/01/2024	CANDLABARA BULB, AA BATTERIES, C BATTRIES, FAUCET CONNEC	CRAFTWOOD LUMBER & HAR	74.53
			Total Credit Card Amount	1,531.29
Dan Dal Pnte3	08/29/2024	BIN SET, DIAB RECIP 9", PRIMER SPRAY, WOOD CUTTER, CHAINSAW	MUTUAL ACE HARDWARE &	334.75
	08/29/2024	PVC BOARD, OUTLET BOX, ACC. PACK, ELBOWS, FLANGE, COUPLER	THE HOME DEPOT #1926	119.90
	08/27/2024	ROLLER COVER, LED LIGHTS, DAWN, ALUM VIAL	MUTUAL ACE HARDWARE &	134.05
	08/26/2024	STAPLES, PAINTER'S TOOL, CHAINSAW CHAIN, GLOVES, MASKING FIL	THE HOME DEPOT #1926	173.67

<u>District Card Name</u>	<u>Trans Date</u>	<u>Transaction Description</u>	<u>Where Used</u>	<u>Amount</u>
	08/20/2024	SPRAYPAINT, PLASTIC PAIL, WIPES, SANDER	MUTUAL ACE HARDWARE &	148.33
	08/19/2024	16 PINE EXT TRIM BOARDS	CRAFTWOOD LUMBER & HAR	19.68
	08/19/2024	PINE TRIM BOARDS, SEALANT, SCREWS, COUNTERIN	CRAFTWOOD LUMBER & HAR	254.38
	08/16/2024	BOX HANDY, MLW RECIP, CHROME SWITCH PLACE, BLANK SINGLE	MUTUAL ACE HARDWARE &	29.02
	08/15/2024	TAPE ROLLER, CONCRETE SCREWS, SPRAY ADHESIVE, FLASHING TAPE	CRAFTWOOD LUMBER & HAR	255.43
	08/09/2024	GRAY COVER, DRILL BIT, STRIPPER/CUTTER, HOOK, ANCHOR, TOOLBO	MUTUAL ACE HARDWARE &	245.61
	08/07/2024	DRAIN CLEANER, SAFETY CONE, ADAPTER, BREAKER BAR, WALLPLATES	THE HOME DEPOT 1926	488.55
	08/02/2024	U CHANNEL, ALUMINUM ANGLE, GRIT HOLE SAW, GRAB HOOK	CRAFTWOOD LUMBER & HAR	121.95
	08/02/2024	ORGANIZER, STAPLES, TRITUBE BW, FILTER, TOW CHAIN	THE HOME DEPOT 1926	219.19
			Total Credit Card Amount	2,544.51
Alfredo Jurado3	08/26/2024	CARPENTER POUCH, TAN WORKBELT, ACC. SET, TAPE	THE HOME DEPOT #1926	112.86
	08/23/2024	FLASHLIGHT, STEEL POSTS	THE HOME DEPOT #1926	70.85
	08/15/2024	COLLAR, METAL BLADE, BIT SET, BATTERY, MULTITOO	THE HOME DEPOT 1926	355.21
	08/09/2024	POWER STRIP, WALL REPAIR PATCH KIT, ROSESWATER,	MUTUAL ACE HARDWARE &	65.30
			Total Credit Card Amount	604.22
			Grand Total Amount	130,800.61

***** End of report *****

Check Date 09/30/2024

FUND / OBJECT SUMMARY

<u>FUND</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10	1000	SALARIES	2,067,131.82
	1160	SUBSTITUTES	11,160.00
	2110	TEACHERS RETIREMENT	43,420.91
	2310	OTHER BENEFITS	1,782.94
		Fund 10 Total	2,123,495.67
20	1000	SALARIES	65,035.65
		Fund 20 Total	65,035.65
40	1000	SALARIES	3,935.67
		Fund 40 Total	3,935.67
50	2120	IMRF	23,041.19
	2130	FICA	19,069.70
	2140	MEDICARE	30,131.55
		Fund 50 Total	72,242.44
		Summary total	2,264,709.43

OBJECT SUMMARY

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1000	SALARIES	2,136,103.14
1160	SUBSTITUTES	11,160.00
2110	TEACHERS RETIREMENT	43,420.91
2120	IMRF	23,041.19
2130	FICA	19,069.70
2140	MEDICARE	30,131.55
2310	OTHER BENEFITS	1,782.94

Check Date 09/30/2024

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
	Summary total	2,264,709.43

***** End of report *****

Check Date 09/13/2024

FUND / OBJECT SUMMARY

<u>FUND</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10	1000	SALARIES	2,029,569.90
	1160	SUBSTITUTES	4,835.00
	2110	TEACHERS RETIREMENT	42,881.68
	2310	OTHER BENEFITS	1,782.94
	3000	PURCHASED SERVICES	80.00
		Fund 10 Total	2,079,149.52
20	1000	SALARIES	64,540.72
		Fund 20 Total	64,540.72
40	1000	SALARIES	3,935.67
		Fund 40 Total	3,935.67
50	2120	IMRF	23,144.52
	2130	FICA	19,042.31
	2140	MEDICARE	29,457.06
		Fund 50 Total	71,643.89
		Summary total	2,219,269.80

OBJECT SUMMARY

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1000	SALARIES	2,098,046.29
1160	SUBSTITUTES	4,835.00
2110	TEACHERS RETIREMENT	42,881.68
2120	IMRF	23,144.52
2130	FICA	19,042.31
2140	MEDICARE	29,457.06

Check Date 09/13/2024

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
2310	OTHER BENEFITS	1,782.94
3000	PURCHASED SERVICES	80.00
	Summary total	2,219,269.80

***** End of report *****

MEMORANDUM
NORTH SHORE SCHOOL DISTRICT 112

TO: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

FROM: Mr. Jeremy Davis, Assistant Superintendent of Finance and Operations

RE: **Business Office Monthly Report of Summary Financial Performance Data for September 2024**

Policy Alignment: Policy 4.8 – Accounting and Audits

DATE: October 22, 2024

1. Investments

See Treasurer’s Report for month and summary of cash and investments.

2. Financial Packet

The Financial Packet for the month of September, 2024, including the following reports, is presented for your review.

- a. Summary reports of Expenditures for the month.
- b. Check Summaries for disbursements processed from the last to the current Board meeting are provided for separate Board approval.

The status of the Education Fund expenses (in \$ millions) are as follows:

TOTAL	SPENT	
BUDGET	YTD	BALANCE
\$74.4	\$13.4	\$61.0

**North Shore School District 112
Summary of Cash & Investments
September 30, 2024**

	<u>Cash & Investments September 30, 2024</u>	<u>% of Total</u>	<u>Cash & Investments August 31, 2024</u>	<u>Monthly Change in Cash & Investments</u>	<u>Cash & Investments September 30, 2023</u>	<u>% of Total</u>	<u>Annual Change in Cash & Investments</u>
10 Education	\$ 97,755,201.27	66%	\$ 78,291,392.37	\$ 19,463,808.90	\$ 85,491,717.74	51%	\$ 12,263,483.53
20 Operations and Maintenance	\$ 13,298,715.23	9%	\$ 9,955,976.15	\$ 3,342,739.08	\$ 10,428,098.62	6%	\$ 2,870,616.61
30 Debt Service	\$ 11,725,856.21	8%	\$ 8,747,737.56	\$ 2,978,118.65	\$ 6,692,608.71	4%	\$ 5,033,247.50
40 Transportation	\$ 4,999,933.51	3%	\$ 3,687,394.41	\$ 1,312,539.10	\$ 4,740,999.62	3%	\$ 258,933.89
50 Municipal Retirement	\$ 3,621,001.06	2%	\$ 3,758,205.85	\$ (137,204.79)	\$ 3,919,467.62	2%	\$ (298,466.56)
60 Capital Projects	\$ 13,769,930.89	9%	\$ 16,240,273.31	\$ (2,470,342.42)	\$ 53,556,378.77	32%	\$ (39,786,447.88)
70 Working Cash	\$ 3,811,830.68	3%	\$ 5,626,301.47	\$ (1,814,470.79)	\$ 3,419,585.50	2%	\$ 392,245.18
Total District Funds	\$ 148,982,468.85	100%	\$ 126,307,281.12	\$ 22,675,187.73	\$ 168,248,856.58	100%	\$ (19,266,387.73)
99 Student Activity	\$ 248,026.70	0%	\$ 234,741.27	\$ 13,285.43	\$ 226,898.04	0%	\$ 21,128.66
Total All Funds	\$ 149,230,495.55	100%	\$ 126,542,022.39	\$ 22,688,473.16	\$ 168,475,754.62	100%	\$ (19,245,259.07)

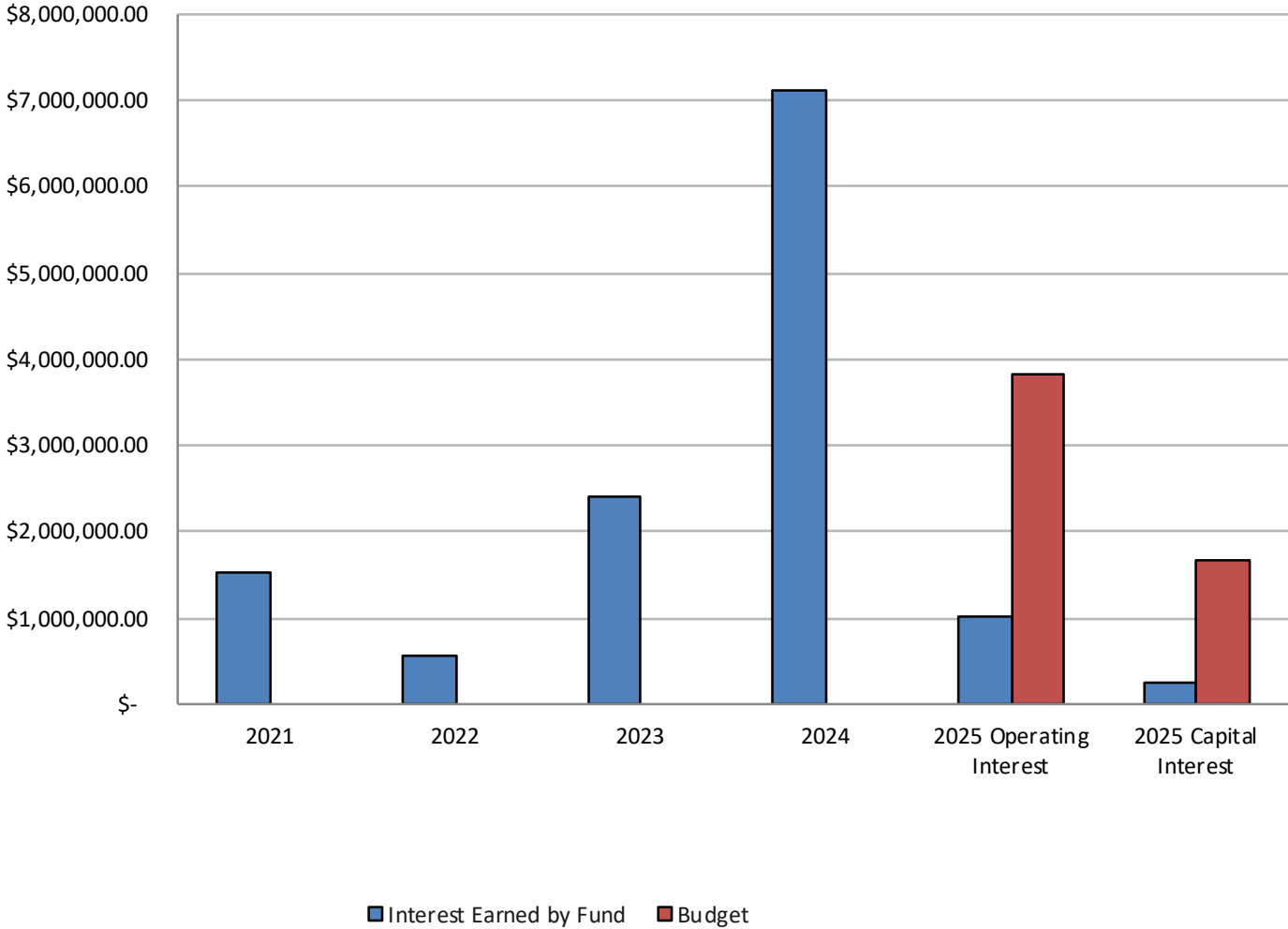
**Please note that the District is reporting cash and investments on a cost basis.

North Shore School District 112
Fund Balance Summary
September 30, 2024

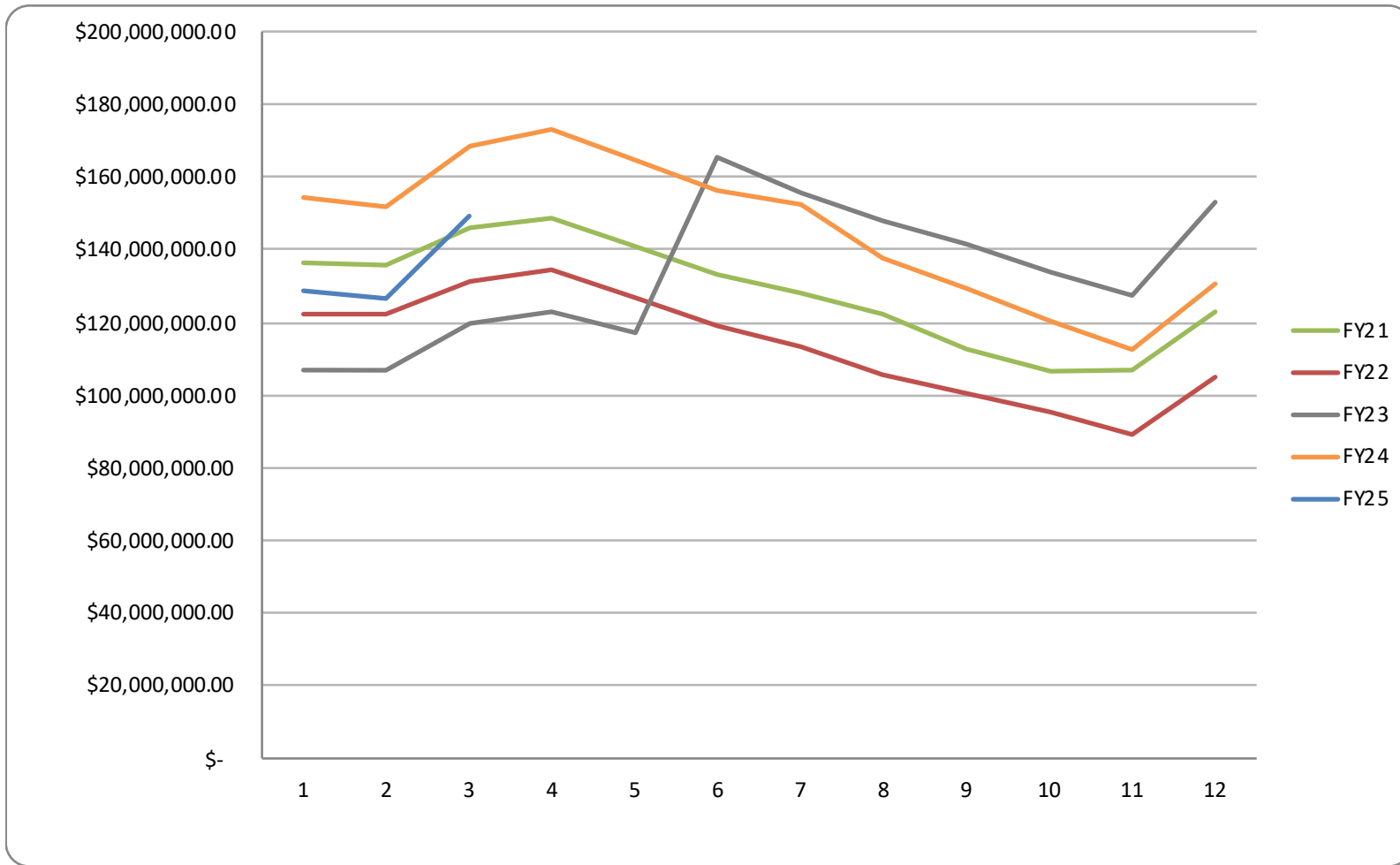
Fund	Audited Fund Balance June 30, 2024	2024-25 Fiscal Year to Date Revenues	2024-25 Fiscal Year to Date Expenditures	Excess / (Deficiency) of Revenues Over Expenditures	2024-25 Other Financing Sources/Uses	Unaudited Fund Balance September 30, 2024
(10) Education	\$ 47,329,836	\$ 67,888,329	\$ 13,409,580	\$ 54,478,750	\$ (3,500,000)	\$ 98,308,585
(15) Food Service	\$ 205,531	\$ 119,504	\$ 24,313	\$ 95,192	\$ -	\$ 300,723
(20) Operations and Maintenance	\$ 4,610,088	\$ 11,286,471	\$ 2,270,948	\$ 9,015,523	\$ (367,388)	\$ 13,258,223
(40) Transportation	\$ 1,572,109	\$ 3,487,387	\$ 1,528,362	\$ 1,959,025	\$ -	\$ 3,531,134
(50) Municipal Retirement	\$ 3,812,562	\$ 250,788	\$ 271,704	\$ (20,917)	\$ -	\$ 3,791,646
(70) Working Cash	\$ 3,577,833	\$ 233,966	\$ -	\$ 233,966	\$ -	\$ 3,811,799
Total Operating Funds	\$ 61,107,958	\$ 83,266,446	\$ 17,504,907	\$ 65,761,540	\$ (3,867,388)	\$ 123,002,110
(30) Debt Service	\$ 325,939	\$ 7,532,710	\$ -	\$ 7,532,710	\$ 3,867,388	\$ 11,726,037
(60) Capital Projects	\$ 22,286,478	\$ 256,024	\$ 7,310,763	\$ (7,054,738)	\$ -	\$ 15,231,740
Total Non-Operating Funds	\$ 22,612,417	\$ 7,788,735	\$ 7,310,763	\$ 477,972	\$ 3,867,388	\$ 26,957,777
Total All Funds	\$ 83,720,375	\$ 91,055,181	\$ 24,815,670	\$ 66,239,514	\$ -	\$ 149,959,887

*Please note fund balance is the net of all District assets and liabilities.

Interest Received



Cash Balance



North Shore School District 112
Statement of Revenue, Expenditures and Change in Fund Balance
Total Governmental Funds by Object
Fiscal Year to Date through September 30, 2024

	Operating Funds												Total Governmental Funds
	General Fund		Special Revenue Funds										
	Education, Working Cash & Food Service Funds	% Bud	Operations & Maintenance Fund	% Bud	Transportation Fund	% Bud	Municipal Retirement / Social Security Fund	% Bud	Debt Service Fund	% Bud	Capital Projects Fund	% Bud	
Revenue:													
Local Sources	\$ 66,465,665	89%	\$ 11,286,471	89%	\$ 3,487,387	86%	\$ 250,788	28%	\$ 7,532,710	89%	\$ 16,552	11%	\$ 89,039,573
State Sources	\$ 694,848	16%	\$ -		\$ -		\$ -		\$ -		\$ -		\$ 694,848
Federal Sources	\$ 1,081,287	45%	\$ -		\$ -		\$ -		\$ -		\$ -		\$ 1,081,287
2022 Referendum Bond Interest	\$ -		\$ -		\$ -		\$ -		\$ -		\$ 239,473	16%	\$ 239,473
Total Revenue	\$ 68,241,800	84%	\$ 11,286,471	70%	\$ 3,487,387	62%	\$ 250,788	28%	\$ 7,532,710	89%	\$ 256,024	0.4%	\$ 91,055,181
Expenditures:													
Salaries	\$ 5,387,580	11%	\$ 381,655	26%	\$ 23,614	25%	\$ -		\$ -		\$ -		\$ 5,792,849
Employee Benefits	\$ 2,202,505	25%	\$ -		\$ -		\$ 271,704	17%	\$ -		\$ -		\$ 2,474,209
Purchased Services	\$ 2,987,555	37%	\$ 1,395,947	28%	\$ 1,502,555	26%	\$ -		\$ -		\$ -		\$ 5,886,057
Supplies	\$ 586,744	21%	\$ 362,601	28%	\$ 2,193	22%	\$ -		\$ -		\$ -		\$ 951,537
Capital Outlay	\$ 808,718	26%	\$ 130,746	2%	\$ -		\$ -		\$ -		\$ -		\$ 939,464
2022 Referendum Capital Outlay	\$ -		\$ -		\$ -		\$ -		\$ -		\$ 7,310,763	18%	\$ 7,310,763
Debt Service Payment	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Other	\$ 1,460,791	21%	\$ -		\$ -		\$ -		\$ -		\$ -		\$ 1,460,791
Total Expenditures	\$ 13,433,892	17%	\$ 2,270,948	11%	\$ 1,528,362	26%	\$ 271,704	17%	\$ -		\$ 7,310,763	18%	\$ 24,815,670
Excess (Deficiency) of Revenue over (under) Expenditures	\$ 54,807,908		\$ 9,015,523		\$ 1,959,025		\$ (20,917)		\$ 7,532,710		\$ (7,054,738)		\$ 66,239,512
Other Financing Sources/(Uses):													
Other Sources of Funds			\$ 3,500,000						\$ 3,867,388				\$ 7,367,388
Other Uses of Funds	(3,500,000)		(3,867,388)										(7,367,388)
Total Sources/(Uses)	\$ (3,500,000)		\$ (367,388)		\$ -		\$ -		\$ 3,867,388		\$ -		\$ -
Change in Fund Balance	\$ 51,307,908		\$ 8,648,135		\$ 1,959,025		\$ (20,917)		\$ 11,400,098		\$ (7,054,738)		\$ 66,239,512
Beginning Fund Balance as of 6/30/24	\$ 50,907,669		\$ 4,610,088		\$ 1,572,109		\$ 3,812,562		\$ 325,939		\$ 22,286,478		\$ 83,720,375
Ending Fund Balance as of 9/30/24	\$ 102,120,384		\$ 13,258,223		\$ 3,531,134		\$ 3,791,646		\$ 11,726,037		\$ 15,231,740		\$ 149,959,887

Northshore School District 112
Cash and Investments
September 30, 2024

	<u>Account Balance</u>	<u>% of Total</u>
Petty Cash		
Statement Balance	\$ 643.67	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u>\$ 643.67</u>	0.00%
PMA 1030		
Statement Balance	\$ 9,296,103.09	
Less: Outstanding Checks and transfers	\$ (1,873,239.57)	
Plus Deposits in Transit and transfers	\$ -	
Other Transactions	\$ 62,203.68	
Adjusted	<u>\$ 7,485,067.20</u>	5.02%
PMA 1033 ST Investments		
Statement Balance	\$ 85,236,729.74	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u>\$ 85,236,729.74</u>	57.12%
PMA 1034 LT Cash		
Statement Balance	\$ 1,174,458.39	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u>\$ 1,174,458.39</u>	0.79%
PMA 1047 LT Investments		
Statement Balance	\$ 11,597,250.00	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u>\$ 11,597,250.00</u>	7.77%
PMA Flex 1048		
Statement Balance	\$ 19,835.84	
Less: Outstanding Checks	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u>\$ 19,835.84</u>	0.01%
PMA Stud Activity Account		
Statement Balance	\$ 327,583.89	
Less: Outstanding Checks	\$ (4,357.69)	
Plus Deposits in Transit	\$ 13,074.25	
Adjusted	<u>\$ 336,300.45</u>	0.23%

PMA 1058 Referendum		
Statement Balance	\$ 8,031,484.26	
Less: Outstanding Checks (Transfer)	\$ -	
Plus Deposits in Transit	\$ -	
Adjusted	<u><u>\$ 8,031,484.26</u></u>	5.38%
PMA 1005 Food Service		
Statement Balance	\$ 2,400,851.63	
Less: Outstanding Checks (Transfer)	\$ -	
Plus Deposits in Transit	\$ (13,193.25)	
Adjusted	<u><u>\$ 2,387,658.38</u></u>	1.60%
Wells Fargo 1022		
Statement Balance	\$ 3,025,221.78	
Less: Outstanding Checks (Transfer)	\$ -	
Unrealized (gain)/loss	\$ 31.81	
(Increase)/decrease in investment cost value	\$ -	
Adjusted	<u><u>\$ 3,025,253.59</u></u>	2.03%
Fifth Third Bank 1024		
Statement Balance	\$ 20,953,947.20	
Unrealized (gain)/loss	\$ (199,044.74)	
(Increase)/decrease in investment cost value	\$ 1,492.64	
Adjusted	<u><u>\$ 20,756,395.10</u></u>	13.91%
JP Morgan Investments 1051		
Statement Balance	\$ 6,874,285.25	
Unrealized (gain)/loss	\$ (129,814.20)	
Accrued Interest	\$ -	
(Increase)/decrease in investment cost value	\$ -	
Adjusted	<u><u>\$ 6,744,471.05</u></u>	4.52%
Fifth Third Bank WC 1055		
Statement Balance	\$ 110,605.18	
Unrealized (gain)/loss	\$ -	
(Increase)/decrease in investment cost value	\$ -	
Adjusted	<u><u>\$ 110,605.18</u></u>	0.07%
Fifth Third Bank-Capital Projects 1057		
Statement Balance	\$ 2,372,568.23	
Plus Deposits in Transit (Transfer)	\$ -	
Unrealized (gain)/loss	\$ (48,225.53)	
(Increase)/decrease in investment cost value	\$ -	
Adjusted	<u><u>\$ 2,324,342.70</u></u>	1.56%
Total Cash and Investments	\$ 149,230,495.55	100.00%

**North Shore School District 112
Summary of Referendum Projects
September 30, 2024**

	Indian Trail	Ravinia
Overall Budget:	\$ 25,649,564	\$ 41,088,402
Plus: Identified Over-Runs/(Savings)	\$ (470,033)	\$ (129,892)
Minus: Bills Paid	\$ 21,253,897	\$ 23,082,515
Items Paid By Fund 20	\$ 310,495	-
Remaining Balance To Be Spent	\$ 4,555,204	\$ 18,135,779

*This data is as of inception of project, which includes FY23 and FY24.



Date: October 22, 2024
To: Members of the Board of Education
From: Dr. Michael Lubelfeld, Superintendent of Schools
Subject: Destruction of Closed Session Audio Recordings from April 2023

Policy Alignment: Policy 2.220 Board of Education Meeting Procedures

Disposition: Action

Executive Summary:

In compliance with Board Policy 2:220 Board of Education Meeting Procedures, it is required that the superintendent or Board president records all closed session meetings. The policy also states that after 18 months, with the approval of the Board, these audio recordings can be destroyed.

I recommend that we proceed with the destruction of the audio recordings from the closed meeting that took place on April 11, 2023, and April 25, 2023. The Board has approved the written minutes of these closed meetings, and these will continue to be maintained in accordance with our legal requirements and policy.

Recommendation:

Roll call vote to approve the audio recording from the closed meetings on April 11, 2023, and April 25, 2023, be destroyed.



INSPIRE • INNOVATE • ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

Date: October 22, 2024

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Dr. Holly Colin, Asst. Superintendent for Student Services

Subject: Intergovernmental Agreements with Exceptional Learners Cooperative

Policy Alignment: 1:20 District Organization, Operations & Cooperative Agreements

Disposition: Action

Executive Summary:

Exceptional Learners Cooperative (ELC) is an educational partnership designed to provide specialized services and support to students with diverse learning needs. This cooperative typically involves collaboration between school districts, educators, and service providers, with the primary goal of ensuring that exceptional learners—students with disabilities receive appropriate educational accommodations and instruction.

District 112 has partnered with the Exceptional Learners' Collaborative for occupational and physical therapy services for the 2024-25 school year. These services will be provided to students across the District as part of their Individualized Education Plans (IEP). These related services can fluctuate

At the October 24, 2024, Regular Board meeting, the Board will be presented with four Intergovernmental Agreements with the Exceptional Learners' Collaborative (ELC). Three agreements are for occupational therapists (total 3.0 FTE) and one agreement is for a physical therapist (.8 FTE). The total annual cost is approximately \$507,703.00.

Recommendation:

Roll call vote to approve the Intergovernmental Agreements with the Exceptional Learners' Collaborative for the 2024-25 school year, as presented.

**INTERGOVERNMENTAL AGREEMENT
BETWEEN ELC AND NORTH SHORE SCHOOL DISTRICT 112**

THIS AGREEMENT by and between the Governing Board of the Exceptional Learners' Collaborative, Lake County, Illinois (hereinafter "ELC") and the Board of Education of North Shore School District 112, Lake County, Illinois (hereinafter "District") (collectively, the "Parties") is made and entered into this 29th day of July, 2024.

WHEREAS, the Illinois Constitution and the *Illinois Intergovernmental Cooperation Act* encourage and permit cooperation between units of local government; and

WHEREAS, both ELC and the District are units of local government as defined in the *Illinois Intergovernmental Cooperation Act*; and

WHEREAS, ELC and the District have determined that it is in the best interests of the Parties to contract with each other for ELC to provide special education and related services to the District's students;

NOW, THEREFORE, in consideration of the mutual promises hereafter set forth, the Parties agree as follows:

1. Purchase and Provision of Services

The District shall purchase services from ELC during the 2024-2025 school year. The ELC will provide .8 FTE Physical Therapy services. In exchange for the services provided by ELC under this Agreement, the District shall pay an annual cost of approximately \$124,890. Services will be billed to the District on a monthly basis and shall be paid within thirty (30) days of receipt of the monthly invoice.

2. Implementation of IEPs

ELC shall provide special education and related services to the District's students in accordance with each particular student's IEP. If, at any time, ELC is unable to implement a District student's IEP, ELC shall promptly notify the District, and may initiate a termination of this Agreement in accordance with Paragraph 3.

3. Termination/Renewal of Agreement

This Agreement may be terminated by either Party upon the provision of thirty (30) days prior written notice to the other Party. Unless terminated earlier by either Party, this Agreement shall terminate by June 30, 2025. The District shall pay ELC for all services provided hereunder prior to the effective date of any such termination. The term of this Agreement may be renewed or extended by written agreement signed by the Superintendent or designee for ELC and the Superintendent or designee for the District.

4. Student Records and Confidentiality

ELC shall maintain records and reports utilized hereunder in accordance with the policies of ELC and shall furnish such documents that may be reasonably required by the District relating to any District students. ELC and the District both acknowledge and agree that their officers, employees, agents, contractors, licensees, volunteers, or invitees shall also comply with any

applicable policies regarding the confidentiality of such information, as well as all federal and state laws and regulations including, without limitation, the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), the Health Information Technology for Economic and Clinical Health Act ("HITECH"), the Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g, et seq.; 34 CFR Part 99 ("FERPA"); the Illinois Personal Information Protection Act, 815 ILCS 530, et seq., the Illinois School Student Records Act, 105 ILCS 10/1, et seq., the Illinois Student Online Personal Protection Act, 105 ILCS 85/1, et seq.

5. Relationship of the Parties

ELC and the District acknowledge and agree that they are independent contractors, and that this Agreement does not create an employer-employee relationship, partnership, joint venture, agency, or any other such relationship.

6. Good Faith and Dispute Resolution

In the event of any dispute or controversy arising out of or relating to this Agreement, the Parties agree to exercise their best efforts to resolve the dispute as soon as possible. The Parties shall, without delay, continue to perform their respective obligations under this Agreement which are not affected by the dispute. In the event of a dispute arising under this Agreement which cannot be resolved informally by the Parties' Superintendents, the Parties may later agree to mediate and/or arbitrate the dispute on terms that are mutually agreeable to the Parties.

7. Amendments

This Agreement may be modified or amended only by a written agreement executed by the Parties.

8. Applicable Law

This Agreement shall be construed in accordance with the laws of the State of Illinois. Venue for any action arising hereunder shall vest exclusively within the Circuit Court of Lake County, Illinois.

9. Complete Understanding

This Agreement sets forth all of the promises, agreements, conditions, and understandings between the Parties relative to the subject matter hereof, and there are no promises, agreements, or undertakings, either oral or written, express or implied, between them other than as herein set forth.

10. Indemnification

Each Party shall indemnify, defend, and hold the other harmless against any and all liabilities, claims, causes of action, damages, costs, expenses and fees, including attorney fees, that a Party incurs arising out of or occurring in connection with the negligent, reckless, or intentional misconduct of the other in connection with this Agreement.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed on the date below.

**BOARD OF EDUCATION
EXCEPTIONAL LEARNERS' COLLABORATIVE
LAKE COUNTY, ILLINOIS**

**BOARD OF EDUCATION
NORTH SHORE
SCHOOL DISTRICT 112
LAKE COUNTY, ILLINOIS**

By: _____
President

By: _____
President

Date: _____

Date: _____

ATTEST:

ATTEST:

By: _____
Secretary

By: _____
Secretary

Date: _____

Date: _____

**INTERGOVERNMENTAL AGREEMENT
BETWEEN ELC AND NORTH SHORE SCHOOL DISTRICT 112**

THIS AGREEMENT by and between the Governing Board of the Exceptional Learners' Collaborative, Lake County, Illinois (hereinafter "ELC") and the Board of Education of North Shore School District 112, Lake County, Illinois (hereinafter "District") (collectively, the "Parties") is made and entered into this 29th day of July, 2024.

WHEREAS, the Illinois Constitution and the *Illinois Intergovernmental Cooperation Act* encourage and permit cooperation between units of local government; and

WHEREAS, both ELC and the District are units of local government as defined in the *Illinois Intergovernmental Cooperation Act*; and

WHEREAS, ELC and the District have determined that it is in the best interests of the Parties to contract with each other for ELC to provide special education and related services to the District's students;

NOW, THEREFORE, in consideration of the mutual promises hereafter set forth, the Parties agree as follows:

1. Purchase and Provision of Services

The District shall purchase services from ELC during the 2024-2025 school year. The ELC will provide 1.0 FTE Occupational Therapy services. In exchange for the services provided by ELC under this Agreement, the District shall pay an annual cost of approximately \$131,673.44. Services will be billed to the District on a monthly basis and shall be paid within thirty (30) days of receipt of the monthly invoice.

2. Implementation of IEPs

ELC shall provide special education and related services to the District's students in accordance with each particular student's IEP. If, at any time, ELC is unable to implement a District student's IEP, ELC shall promptly notify the District, and may initiate a termination of this Agreement in accordance with Paragraph 3.

3. Termination/Renewal of Agreement

This Agreement may be terminated by either Party upon the provision of thirty (30) days prior written notice to the other Party. Unless terminated earlier by either Party, this Agreement shall terminate by June 30, 2025. The District shall pay ELC for all services provided hereunder prior to the effective date of any such termination. The term of this Agreement may be renewed or extended by written agreement signed by the Superintendent or designee for ELC and the Superintendent or designee for the District.

4. Student Records and Confidentiality

ELC shall maintain records and reports utilized hereunder in accordance with the policies of ELC and shall furnish such documents that may be reasonably required by the District relating to any District students. ELC and the District both acknowledge and agree that their officers, employees, agents, contractors, licensees, volunteers, or invitees shall also comply with any

applicable policies regarding the confidentiality of such information, as well as all federal and state laws and regulations including, without limitation, the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), the Health Information Technology for Economic and Clinical Health Act ("HITECH"), the Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g, et seq.; 34 CFR Part 99 ("FERPA"); the Illinois Personal Information Protection Act, 815 ILCS 530, et seq., the Illinois School Student Records Act, 105 ILCS 10/1, et seq., the Illinois Student Online Personal Protection Act, 105 ILCS 85/1, et seq.

5. Relationship of the Parties

ELC and the District acknowledge and agree that they are independent contractors, and that this Agreement does not create an employer-employee relationship, partnership, joint venture, agency, or any other such relationship.

6. Good Faith and Dispute Resolution

In the event of any dispute or controversy arising out of or relating to this Agreement, the Parties agree to exercise their best efforts to resolve the dispute as soon as possible. The Parties shall, without delay, continue to perform their respective obligations under this Agreement which are not affected by the dispute. In the event of a dispute arising under this Agreement which cannot be resolved informally by the Parties' Superintendents, the Parties may later agree to mediate and/or arbitrate the dispute on terms that are mutually agreeable to the Parties.

7. Amendments

This Agreement may be modified or amended only by a written agreement executed by the Parties.

8. Applicable Law

This Agreement shall be construed in accordance with the laws of the State of Illinois. Venue for any action arising hereunder shall vest exclusively within the Circuit Court of Lake County, Illinois.

9. Complete Understanding

This Agreement sets forth all of the promises, agreements, conditions, and understandings between the Parties relative to the subject matter hereof, and there are no promises, agreements, or undertakings, either oral or written, express or implied, between them other than as herein set forth.

10. Indemnification

Each Party shall indemnify, defend, and hold the other harmless against any and all liabilities, claims, causes of action, damages, costs, expenses and fees, including attorney fees, that a Party incurs arising out of or occurring in connection with the negligent, reckless, or intentional misconduct of the other in connection with this Agreement.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed on the date below.

**BOARD OF EDUCATION
EXCEPTIONAL LEARNERS' COLLABORATIVE
LAKE COUNTY, ILLINOIS**

**BOARD OF EDUCATION
NORTH SHORE
SCHOOL DISTRICT 112
LAKE COUNTY, ILLINOIS**

By: _____
President

By: _____
President

Date: _____

Date: _____

ATTEST:

ATTEST:

By: _____
Secretary

By: _____
Secretary

Date: _____

Date: _____

**INTERGOVERNMENTAL AGREEMENT
BETWEEN ELC AND NORTH SHORE SCHOOL DISTRICT 112**

THIS AGREEMENT by and between the Governing Board of the Exceptional Learners' Collaborative, Lake County, Illinois (hereinafter "ELC") and the Board of Education of North Shore School District 112, Lake County, Illinois (hereinafter "District") (collectively, the "Parties") is made and entered into this 29th day of July, 2024.

WHEREAS, the Illinois Constitution and the *Illinois Intergovernmental Cooperation Act* encourage and permit cooperation between units of local government; and

WHEREAS, both ELC and the District are units of local government as defined in the *Illinois Intergovernmental Cooperation Act*; and

WHEREAS, ELC and the District have determined that it is in the best interests of the Parties to contract with each other for ELC to provide special education and related services to the District's students;

NOW, THEREFORE, in consideration of the mutual promises hereafter set forth, the Parties agree as follows:

1. Purchase and Provision of Services

The District shall purchase services from ELC during the 2024-2025 school year. The ELC will provide 1.0 FTE Occupational Therapy services. In exchange for the services provided by ELC under this Agreement, the District shall pay an annual cost of approximately \$137,107.51. Services will be billed to the District on a monthly basis and shall be paid within thirty (30) days of receipt of the monthly invoice.

2. Implementation of IEPs

ELC shall provide special education and related services to the District's students in accordance with each particular student's IEP. If, at any time, ELC is unable to implement a District student's IEP, ELC shall promptly notify the District, and may initiate a termination of this Agreement in accordance with Paragraph 3.

3. Termination/Renewal of Agreement

This Agreement may be terminated by either Party upon the provision of thirty (30) days prior written notice to the other Party. Unless terminated earlier by either Party, this Agreement shall terminate by June 30, 2025. The District shall pay ELC for all services provided hereunder prior to the effective date of any such termination. The term of this Agreement may be renewed or extended by written agreement signed by the Superintendent or designee for ELC and the Superintendent or designee for the District.

4. Student Records and Confidentiality

ELC shall maintain records and reports utilized hereunder in accordance with the policies of ELC and shall furnish such documents that may be reasonably required by the District relating to any District students. ELC and the District both acknowledge and agree that their officers, employees, agents, contractors, licensees, volunteers, or invitees shall also comply with any

applicable policies regarding the confidentiality of such information, as well as all federal and state laws and regulations including, without limitation, the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), the Health Information Technology for Economic and Clinical Health Act ("HITECH"), the Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g, et seq.; 34 CFR Part 99 ("FERPA"); the Illinois Personal Information Protection Act, 815 ILCS 530, et seq., the Illinois School Student Records Act, 105 ILCS 10/1, et seq., the Illinois Student Online Personal Protection Act, 105 ILCS 85/1, et seq.

5. Relationship of the Parties

ELC and the District acknowledge and agree that they are independent contractors, and that this Agreement does not create an employer-employee relationship, partnership, joint venture, agency, or any other such relationship.

6. Good Faith and Dispute Resolution

In the event of any dispute or controversy arising out of or relating to this Agreement, the Parties agree to exercise their best efforts to resolve the dispute as soon as possible. The Parties shall, without delay, continue to perform their respective obligations under this Agreement which are not affected by the dispute. In the event of a dispute arising under this Agreement which cannot be resolved informally by the Parties' Superintendents, the Parties may later agree to mediate and/or arbitrate the dispute on terms that are mutually agreeable to the Parties.

7. Amendments

This Agreement may be modified or amended only by a written agreement executed by the Parties.

8. Applicable Law

This Agreement shall be construed in accordance with the laws of the State of Illinois. Venue for any action arising hereunder shall vest exclusively within the Circuit Court of Lake County, Illinois.

9. Complete Understanding

This Agreement sets forth all of the promises, agreements, conditions, and understandings between the Parties relative to the subject matter hereof, and there are no promises, agreements, or undertakings, either oral or written, express or implied, between them other than as herein set forth.

10. Indemnification

Each Party shall indemnify, defend, and hold the other harmless against any and all liabilities, claims, causes of action, damages, costs, expenses and fees, including attorney fees, that a Party incurs arising out of or occurring in connection with the negligent, reckless, or intentional misconduct of the other in connection with this Agreement.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed on the date below.

**BOARD OF EDUCATION
EXCEPTIONAL LEARNERS' COLLABORATIVE
LAKE COUNTY, ILLINOIS**

**BOARD OF EDUCATION
NORTH SHORE
SCHOOL DISTRICT 112
LAKE COUNTY, ILLINOIS**

By: _____
President

By: _____
President

Date: _____

Date: _____

ATTEST:

ATTEST:

By: _____
Secretary

By: _____
Secretary

Date: _____

Date: _____

**INTERGOVERNMENTAL AGREEMENT
BETWEEN ELC AND NORTH SHORE SCHOOL DISTRICT 112**

THIS AGREEMENT by and between the Governing Board of the Exceptional Learners' Collaborative, Lake County, Illinois (hereinafter "ELC") and the Board of Education of North Shore School District 112, Lake County, Illinois (hereinafter "District") (collectively, the "Parties") is made and entered into this 29th day of July, 2024.

WHEREAS, the Illinois Constitution and the *Illinois Intergovernmental Cooperation Act* encourage and permit cooperation between units of local government; and

WHEREAS, both ELC and the District are units of local government as defined in the *Illinois Intergovernmental Cooperation Act*; and

WHEREAS, ELC and the District have determined that it is in the best interests of the Parties to contract with each other for ELC to provide special education and related services to the District's students;

NOW, THEREFORE, in consideration of the mutual promises hereafter set forth, the Parties agree as follows:

1. Purchase and Provision of Services

The District shall purchase services from ELC during the 2024-2025 school year. The ELC will provide 1.0 FTE Occupational Therapy services. In exchange for the services provided by ELC under this Agreement, the District shall pay an annual cost of approximately \$114,032.93. Services will be billed to the District on a monthly basis and shall be paid within thirty (30) days of receipt of the monthly invoice.

2. Implementation of IEPs

ELC shall provide special education and related services to the District's students in accordance with each particular student's IEP. If, at any time, ELC is unable to implement a District student's IEP, ELC shall promptly notify the District, and may initiate a termination of this Agreement in accordance with Paragraph 3.

3. Termination/Renewal of Agreement

This Agreement may be terminated by either Party upon the provision of thirty (30) days prior written notice to the other Party. Unless terminated earlier by either Party, this Agreement shall terminate by June 30, 2025. The District shall pay ELC for all services provided hereunder prior to the effective date of any such termination. The term of this Agreement may be renewed or extended by written agreement signed by the Superintendent or designee for ELC and the Superintendent or designee for the District.

4. Student Records and Confidentiality

ELC shall maintain records and reports utilized hereunder in accordance with the policies of ELC and shall furnish such documents that may be reasonably required by the District relating to any District students. ELC and the District both acknowledge and agree that their officers, employees, agents, contractors, licensees, volunteers, or invitees shall also comply with any

applicable policies regarding the confidentiality of such information, as well as all federal and state laws and regulations including, without limitation, the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), the Health Information Technology for Economic and Clinical Health Act ("HITECH"), the Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g, et seq.; 34 CFR Part 99 ("FERPA"); the Illinois Personal Information Protection Act, 815 ILCS 530, et seq., the Illinois School Student Records Act, 105 ILCS 10/1, et seq., the Illinois Student Online Personal Protection Act, 105 ILCS 85/1, et seq.

5. Relationship of the Parties

ELC and the District acknowledge and agree that they are independent contractors, and that this Agreement does not create an employer-employee relationship, partnership, joint venture, agency, or any other such relationship.

6. Good Faith and Dispute Resolution

In the event of any dispute or controversy arising out of or relating to this Agreement, the Parties agree to exercise their best efforts to resolve the dispute as soon as possible. The Parties shall, without delay, continue to perform their respective obligations under this Agreement which are not affected by the dispute. In the event of a dispute arising under this Agreement which cannot be resolved informally by the Parties' Superintendents, the Parties may later agree to mediate and/or arbitrate the dispute on terms that are mutually agreeable to the Parties.

7. Amendments

This Agreement may be modified or amended only by a written agreement executed by the Parties.

8. Applicable Law

This Agreement shall be construed in accordance with the laws of the State of Illinois. Venue for any action arising hereunder shall vest exclusively within the Circuit Court of Lake County, Illinois.

9. Complete Understanding

This Agreement sets forth all of the promises, agreements, conditions, and understandings between the Parties relative to the subject matter hereof, and there are no promises, agreements, or undertakings, either oral or written, express or implied, between them other than as herein set forth.

10. Indemnification

Each Party shall indemnify, defend, and hold the other harmless against any and all liabilities, claims, causes of action, damages, costs, expenses and fees, including attorney fees, that a Party incurs arising out of or occurring in connection with the negligent, reckless, or intentional misconduct of the other in connection with this Agreement.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed on the date below.

**BOARD OF EDUCATION
EXCEPTIONAL LEARNERS' COLLABORATIVE
LAKE COUNTY, ILLINOIS**

**BOARD OF EDUCATION
NORTH SHORE
SCHOOL DISTRICT 112
LAKE COUNTY, ILLINOIS**

By: _____
President

By: _____
President

Date: _____

Date: _____

ATTEST:

ATTEST:

By: _____
Secretary

By: _____
Secretary

Date: _____

Date: _____



INSPIRE • INNOVATE • ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

Date: October 22, 2024

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Jeremy Davis, Assistant Superintendent for Finance and Operations

Subject: Proposed 2024 Tentative Levy Estimated Aggregate Dollar Amount and Approval of Resolution #241022 Estimation of Levy Taxes for 2024

Policy Alignment: Policy 4:10 – Final Adoption Procedures

Disposition: Action

Executive Summary:

The District receives over 85% of its revenues from local property taxes. To receive this tax revenue, the District is required to go through an annual formal levy process. Resolution No. 241022 regarding the estimated amounts to be levied for the year 2024 is attached.

The 2024 Proposed Levy will be presented and discussed at the November 19, 2024 Regular Board Meeting. In consideration of previous discussions and the current estimated amount of new property in 2024, the requested levy increase for 2024, without consideration of the Debt Service Levy and the automatic Prior Year Recapture Levy, is 4.86%. The expected increase, including the Consumer Price Index for all Urban Consumers (CPI-U) inflationary factor limited at 3.4% and the estimated effect for new construction of approximately 0.75%, is 4.15%. The difference between the 4.86% rate and the 4.15% rate accounts for any unknown variability in new construction. We recommend that the Board authorizes the following:

1. The proposed 2024 Tentative Levy request, as presented, will be published in the *Highland Park News* on Thursday, November 7, 2024.
2. A notice that the 2024 Levy Hearing will be held at the November 19, 2024 Regular Meeting of the Board, will also be published in the *Highland Park News* on Thursday, November 7, 2024.

Recommendation: Approval

Roll call vote to approve the publication of the 2024 Tentative Levy and notice of a public hearing on the 2024 Levy to be held at the November 19, 2024 Board of Education meeting; and to adopt Resolution #241022 Estimation of Levy Taxes for 2024 of \$90,436,500.

RESOLUTION 241022
ESTIMATING AGGREGATE
LEVY FOR THE YEAR 2024

WHEREAS, Board of Education of North Shore School District No. 112, Lake County, Illinois (the “Board of Education”), is empowered to levy taxes on the real property within the North Shore School District No. 112, Lake County, Illinois (“the School District”); and

WHEREAS, pursuant to the *Truth in Taxation Law*, 35 ILCS 200/18-55 *et seq.*, the Board of Education must determine the estimated amounts of taxes necessary to be levied for the year not less than twenty (20) days prior to the adoption of the aggregate tax levy; and

WHEREAS, the corporate and special purpose property taxes (i.e., “aggregate levy”) extended or abated for 2023 were **\$86,247,557**; and

WHEREAS, the property taxes extended for debt service and public building commission leases for 2023 were **\$8,228,428**; and

WHEREAS, if the estimate of corporate and special purpose property taxes to be levied is more than 105% of the amount extended or estimated to be extended, plus any amount abated by the taxing district prior to extension, upon the final aggregate levy of the preceding year, exclusive of election costs, public notice shall be given, and a public hearing shall be held.

NOW, THEREFORE, Be It Resolved by the Board of Education of the North Shore School District No. 112, Lake County, Illinois, as follows:

Section 1: The proposed corporate and special purpose property taxes to be levied for 2024 are **\$90,436,500**. This represents a **4.86%** increase over the previous year.

Section 2: The estimated property taxes to be levied for debt service and public building commission leases for 2023 are **\$8,228,428**. This represents a **0%** increase over the previous year.

Section 3: The estimated total property taxes to be levied for 2024 are **\$98,664,928**. This represents a **4.43%** increase over the previous year.

Section 4: Although not required under the *Truth in Taxation Law*, the Board of Education shall set a hearing to discuss the proposed levy to be held on November 19, 2024, at 7:00 P.M., at the Northwood Middle School Auditorium, 945 North Ave, Highland Park, Illinois. Publication of notice of said hearing shall be in an English language newspaper published in the District not more than fourteen (14) days nor less than seven (7) days prior to the public hearing, as well as on the District’s website, according to the guidelines in the *Truth in Taxation Law*. The notice shall be as stated in Exhibit A, attached hereto.

Section 5: That all resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed, and this Resolution shall be in full force and effect immediately and forthwith upon its passage.

ADOPTED this 22nd day of October 2024 by the following roll call vote

AYES:

NAYS:

ABSENT:

Lisa Hirsh
President, Board of Education

ATTEST:

Melissa Itkin
Secretary, Board of Education

EXHIBIT A – OPTIONAL TRUTH IN TAXATION NOTICE

Notice of Proposed Property Tax Increase for
North Shore School District No. 112

I. A public hearing to approve a proposed property tax levy increase for North Shore School District No. 112, County of Lake, State of Illinois, for 2024 will be held on November 19, 2024, at 7:00 P.M., at Northwood Middle School Auditorium, 945 North Ave, Highland Park, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Jeremy Davis, Assistant Superintendent for Business Services/CSBO, 945 North Ave, Highland Park, Illinois, Phone: (224) 765-3005.

II. The corporate and special purpose property taxes extended or abated for 2023 were \$86,247,557

The proposed corporate and special purpose property taxes to be levied for 2024 are \$90,436,500. This represents a 4.86% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2023 were \$8,228,428.

The estimated property taxes to be levied for debt service and public building commission leases for 2024 are \$8,228,428. This represents a 0% increase over the previous year.

IV. The total property taxes extended or abated for 2023 were \$94,475,985.

The estimated total property taxes to be levied for 2024 are \$98,664,928. This represents a 4.43 % increase over the previous year.

PLEASE PUBLISH: November 7, 2024

Note also that the actual black border must be at least ¼ inch wide



Date: October 22, 2024

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Jeremy Davis, Assistant Superintendent for Business Services

Subject: Approve Annual Audit Fiscal Year 2024

Policy Alignment: Policy 4:10 - Fiscal and Business Management

Disposition: Action

Executive Summary:

At the October 22, 2024 Regular Board of Education meeting, the District's independent auditing firm, Baker Tilly, along with District personnel, will present a summary of the financials and the audit in the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024.

At this Board of Education meeting, the administration will recommend that the Board approve the Annual Comprehensive Financial Report as presented for the fiscal year ended 2024.

Recommendation:

Roll call vote to approve the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024, as presented.



INSPIRE • INNOVATE • ENGAGE

NORTH SHORE

SCHOOL DISTRICT 112

Date: October 22, 2024

To: Dr. Michael Lubelfeld, Superintendent of Schools
Members of the Board of Education

From: Jeremy Davis, Assistant Superintendent for Business Services

Subject: Approve Agreement No. 7908091 - Geothermal Test Drilling

Policy Alignment: Policy 4:60 Purchases and Contracts

Disposition: Action

Executive Summary:

We have contracted Trane, a turnkey provider, to serve as the mechanical engineer for the HVAC system designs at Ravinia, Sherwood, Wayne Thomas, and Braeside schools. As part of their scope of work, Trane will oversee the administration and drilling of geothermal wells for Ravinia Elementary School.

The project will begin with the drilling of a test well, priced at \$549,863. Pending successful testing, two additional wells will be drilled at Ravinia, bringing the total project cost to \$1,687,480.

Trane's role as the mechanical engineer ensures a comprehensive approach to managing both the design and implementation of this energy-efficient solution, aligning with our long-term sustainability goals. NSSD 112 is working with Baker Tilly for support to apply for Inflation Reduction Act funds.

The proposal is pending review by our attorneys.

Recommendation:

Roll call vote to approve the Trane Proposal No. 7908091 for Ravinia HVAC Turnkey Project-Geothermal Test Drill, pending legal review.



Turnkey Proposal For:

Dr. Michael Lubelfeld
Superintendent of Schools
North Shore School District 112
445 Sheridan Road
Highwood, IL 60040

Jeremy Wickham
Executive Director of Technology & Operations
North Shore School District 112
445 Sheridan Road
Highwood, IL 60040

Charlie Privett
Senior Director of Operations, Facilities, and
Transportation
1495 Old Deerfield Road
Highland Park, IL 60035

James Bock
Director of Operations, Facilities, and Transportation
1495 Old Deerfield Road
Highland Park, IL 60035

Local Trane Office:

Trane U.S. Inc.
7100 South Madison
Willowbrook, IL 60527-5505

Local Trane Representative:

Patrick Heneberry

Cell: (630) 930-2551
Office: (630) 734-6149

Proposal ID: 7908091

Quote Number: R1-191240-24-004

Co-op Contract Number: OMNIA Racine
#3341

Date: October 11, 2024



TRANE TURNKEY PROPOSAL

Executive Summary

Trane is pleased to present a solution to help North Shore School District 112 reach its desired state to improve its performance goals, and objectives. This proposed project will enhance your operation by helping you to optimize your resources, improve the indoor air quality, improve comfort in your facility, and reduce energy costs.

We appreciate the effort from North Shore School District 112 to assist in the system analysis and business discussions. Because of your efforts, we were able to develop a proposal that offers solutions to your specific concerns, based on Trane system knowledge and application expertise.

As your partner, Trane is committed to providing controls to achieve a comfortable building environment for the people who occupy the building. For the people who own, manage and maintain the building, Trane is committed to providing reliable building management systems and control products that improve system performance.

Trane® Turnkey Solution

Trane's Turnkey Solutions Team has reviewed the conditions in detail during site survey visits with Charlie Privett (Senior Director of Operations, Facilities, and Transportation). We have performed initial Design/Development and Equipment sizing calculations using the specific dimensions and layout of the current chiller plants. We have outlined the following budget for the chiller replacement project below.

We look forward to partnering with North Shore School District 112 for all of your HVAC, control products and service needs. I will be contacting you soon to discuss the proposal and to schedule the next steps.

WE VALUE THE CONFIDENCE YOU HAVE PLACED IN TRANE AND LOOK FORWARD TO PARTNERING WITH YOU.

Patrick Heneberry
Account Executive, Trane U.S. Inc.



Prepared For:
Dr. Michael Lubelfeld—Superintendent of Schools

Date: October 11, 2024

Job Name:
NSSD 112 Ravinia HVAC Turnkey Project-Geothermal Test Drill

Proposal Number:
7908091

Delivery Terms:
Freight Allowed and Prepaid – F.O.B Factory

Payment Terms:
Net 30

Proposal Expiration Date:
30 Days

Scope of Work for Test Drill:

Test Well Specification and Construction Administration:

- Provide test well specifications, a site plan with well location and staging area, proposed work schedule per project timeline, and other technical support documents
- On site visitation during drilling and construction management
- Analyze the well pumping test results and confirm the following:
 - Aquifers present and aquifer properties to establish a baseline against which future well and system performance may be evaluated
 - Flow quantities, PH, and temperature profiles
 - Ground properties, and soil grain size analysis

Test Drill:

- Mobilization/Demobilization
- Advance 18" Temporary casing to rock
- Furnish and install (1) 12" x 0.0375 wall A53B well casing (estimated at approximately 350 feet)
- Grout setup
- Grout well
- Drill 12" open hole (Silurian dolomite)
- Plumbness & Alignment
- Furnish, install & remove temporary pump & packer
- Test pump with packer
- Reposition packer (if needed)
- Water quality testing (per parameters provided)
- Temporary power for test well
- Testing to take place immediately and once the well performance is confirmed the (2) additional wells will need the district's approval to proceed. No action will be taken until the district provides direction to proceed.



- **Provide and Install Unitary (1) DCL Probe--Model M4/200 Includes:**
 - DCL Geoenergia probe with temperature and pressure sensor
 - 3 brass sleeves
 - Submersible Grundfos pump
 - Cable and connection of pump with 70m length
 - Pump carries a 10 year parts warranty
 - Heat exchanger carries a 10 year parts warranty

(2) Additional Wells:

- Mobilization/Demobilization
- Advance 18" Temporary casing to rock
- Furnish and install (2) 12" x 0.0375 wall A53B well casing (estimated at approximately 350 feet)
- Grout setup
- Grout well
- Drill 12" open hole (Silurian dolomite)
- Plumbness & Alignment
- Furnish, install & remove temporary pump & packer
- Test pump with packer
- Reposition packer (if needed)
- Water quality testing (per parameters provided)
- Provide piping from the mechanical room to all (3) wells
- Provide permanent power from the mechanical room to all (3) wells
- Provide trenching, landscaping, patching, and ground repairs
- **Provide and Install (2) Unitary DCL Probe--Model M4/200 Includes:**
 - DCL Geoenergia probe with temperature and pressure sensor
 - 3 brass sleeves
 - Submersible Grundfos pump
 - Cable and connection of pump with 70m length
 - Pump carries a 10 year parts warranty
 - Heat exchanger carries a 10 year parts warranty

Other Services included:

- Project Management
- Engineered Submittals and As-Built Drawings
- All work will be completed by Trane Chicago. Trane will handle any necessary subcontractor coordination.
- Trane can coordinate and complete all jobs while school is in session. Trane will jointly plan these projects with the NSSD112 facilities staff once work starts so that the learning environment is not disrupted.
- Include developer time to work with Wight and Gilbane finalizing design and developing installation plan



Proposal Notes/ Clarifications

- Payment and performance bond is included
- All work to be performed during normal business hours (8am to 5pm, M-F, non-holidays)
- Proposal does not include "Premium Time" or Price Contingency therefor
- Equipment Order Release and Services rendered are dependent on receipt of PO/Subcontract and credit approval
- Second and third well pricing contingent on getting approval to proceed immediately after test well is validated. Delay of release could result in driller having to be rescheduled and would incur re-mobilization costs as well as scheduling delays
- Controls for any systems not listed above are excluded
- Temporary services are not included
- Any malfunction or failure after scope of work is performed is the responsibility of the customer and not that of the Trane Company.
- Any service not listed is not included.
- Trane will not perform any work if working conditions could endanger or put at risk the safety of our employees or subcontractors
- Pricing includes above mentioned items only. Customer will be alerted to any additional work/components necessary beyond above scope for approval prior to correcting.
- Documented Point to Point and/or LEED Commissioning Assistance not included
- Any network connectivity issues for the site.
- Repair or replacement of any additional equipment being controlled that is found to be defective

DRAFT



Pricing and Acceptance

North Shore School District 112
445 Sheridan Road
Highwood, IL 60040 USA

Site Address:
Ravinia Elementary School
763 Dean Avenue
Highland Park, IL 60035

Price

First Test Well Drill Pricing:.....\$ 549,863.00

Second and Third Test Well Drill Pricing:.....\$1,137,617.00

***If authorized Trane will proceed but only after the written direction of North Shore School District 112*

Combined Well Pricing (Qty. 3):.....\$1,687,480.00

Financial items not included

- Applicable sales tax or use tax is excluded
- Permits
- Bid Bond is excluded
- Liquidated Damages
- Demurrage or Storage Charges
- Participation in OCIOIP or CCIP Insurance Programs

Respectfully submitted,

Patrick Heneberry

Account Executive
Upper Midwest/Trane Chicago
Trane Commercial HVAC North America

7100 S. Madison Street
Willowbrook, IL 60527

Tel: 630-734-6149
Fax: 630-323-7480
Cell: 630-930-2551

Trane Technologies
E-mail: patrick.heneberry@trane.com
www.tranetechnologies.com



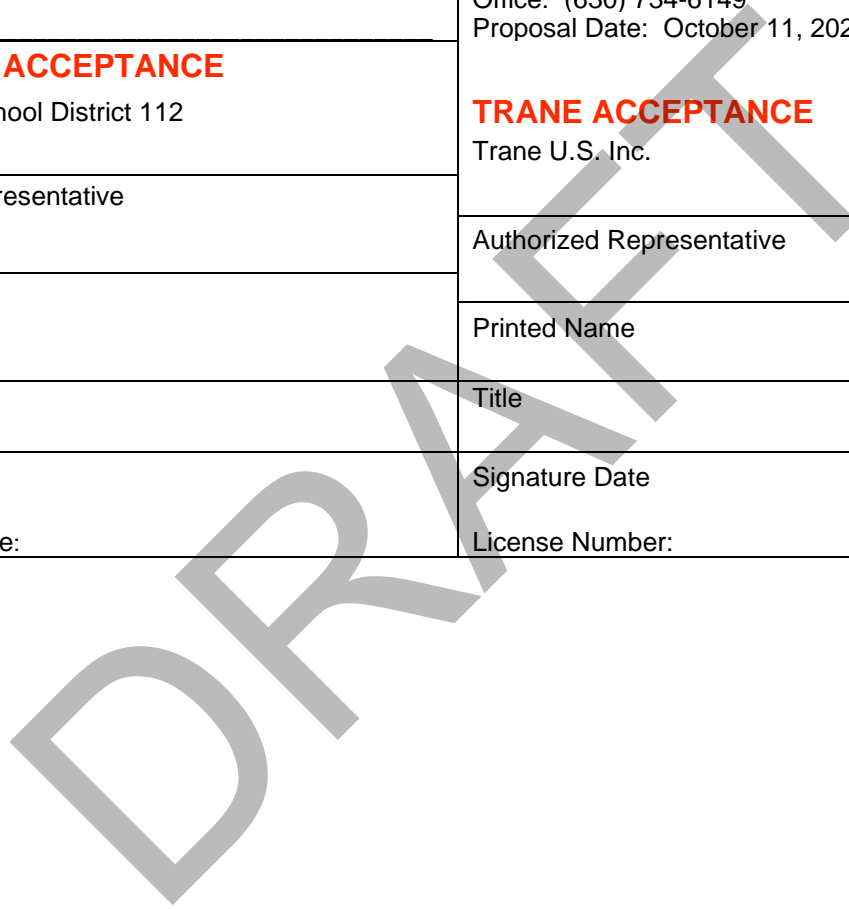


ACCEPTANCE

This proposal is subject to Customer’s acceptance of the attached Trane Terms and Conditions (Installation).

We value the confidence you have placed in Trane and look forward to working with you.

Submitted By: Patrick Heneberry	Cell: (630) 930-2551 Office: (630) 734-6149 Proposal Date: October 11, 2024
CUSTOMER ACCEPTANCE North Shore School District 112	TRANE ACCEPTANCE Trane U.S. Inc.
Authorized Representative	Authorized Representative
Printed Name	Printed Name
Title	Title
Purchase Order	Signature Date
Acceptance Date:	License Number:





TERMS AND CONDITIONS – COMMERCIAL INSTALLATION

“Company” shall mean Trane U.S. Inc. for Work performed in the United States or Trane Canada ULC for Work performed in Canada.

1. Acceptance; Agreement. These terms and conditions are an integral part of Company’s offer and form the basis of any agreement (the “Agreement”) resulting from Company’s proposal (the “Proposal”) for the commercial goods and/or services described (the “Work”). **COMPANY’S TERMS AND CONDITIONS AND EQUIPMENT PRICES ARE SUBJECT TO PERIODIC CHANGE OR AMENDMENT.** The Proposal is subject to acceptance in writing by the party to whom this offer is made or an authorized agent (“Customer”) delivered to Company within 30 days from the date of the Proposal. Prices in the Proposal are subject to change at any time upon notice to Customer. If Customer accepts the Proposal by placing an order, without the addition of any other terms and conditions of sale or any other modification, Customer’s order shall be deemed acceptance of the Proposal subject to Company’s terms and conditions. If Customer’s order is expressly conditioned upon Company’s acceptance or assent to terms and/or conditions other than those expressed herein, return of such order by Company with Company’s terms and conditions attached or referenced serves as Company’s notice of objection to Customer’s terms and as Company’s counteroffer to provide Work in accordance with the Proposal and the Company terms and conditions. If Customer does not reject or object in writing to Company within 10 days, Company’s counteroffer will be deemed accepted. Notwithstanding anything to the contrary herein, Customer’s acceptance of the Work by Company will in any event constitute an acceptance by Customer of Company’s terms and conditions. This Agreement is subject to credit approval by Company. Upon disapproval of credit, Company may delay or suspend performance or, at its option, renegotiate prices and/or terms and conditions with Customer. If Company and Customer are unable to agree on such revisions, this Agreement shall be cancelled without any liability, other than Customer’s obligation to pay for Work rendered by Company to the date of cancellation.

~~**2. Connected Services.** In addition to these terms and conditions, the Connected Services Terms of Service (“Connected Services Terms”), available at <https://www.trane.com/TraneConnectedServicesTerms>, as updated from time to time, are incorporated herein by reference and shall apply to the extent that Company provides Customer with Connected Services, as defined in the Connected Services Terms.~~

3. Title and Risk of Loss. All Equipment sales with destinations to Canada or the U.S. shall be made as follows: FOB Company’s U.S. manufacturing facility or warehouse (full freight allowed). Title and risk of loss or damage to Equipment will pass to Customer upon tender of delivery of such to carrier at Company’s U.S. manufacturing facility or warehouse.

4. Pricing and Taxes. Unless otherwise noted, the price in the Proposal includes standard ground transportation and, if required by law, all sales, consumer, use and similar taxes legally enacted as of the date hereof for equipment and material installed by Company. Tax exemption is contingent upon Customer furnishing appropriate certificates evidencing Customer’s tax-exempt status. Company shall charge Customer additional costs for bonds agreed to be provided. Equipment sold on an uninstalled basis and any taxable labor/labour do not include sales tax and taxes will be added. Within thirty (30) days following Customer acceptance of the Proposal without addition of any other terms and conditions of sale or any modification, Customer shall provide notification of release for immediate production at Company’s factory. Prices for Work are subject to change at any time prior to shipment to reflect any cost increases related to the manufacture, supply, and shipping of goods. This includes, but is not limited to, cost increases in raw materials, supplier components, labor, utilities, freight, logistics, wages and benefits, regulatory compliance, or any other event beyond Company’s control. If such release is not received within 6 months after date of order receipt, Company reserves the right to cancel any order. If shipment is delayed due to Customer’s actions, Company may also charge Customer storage fees. Company shall be entitled to equitable adjustments in the contract price to reflect any cost increases as set forth above and will provide notice to Customer prior to the date for which the increased price is to be in effect for the applicable customer contract. In no event will prices be decreased.

5. Exclusions from Work. Company’s obligation is limited to the Work as defined and does not include any modifications to the Work site under the Americans With Disabilities Act or any other law or building code(s). In no event shall Company be required to perform work Company reasonably believes is outside of the defined Work without a written change order signed by Customer and Company.

6. Performance. Company shall perform the Work in accordance with industry standards generally applicable in the area under similar circumstances as of the time Company performs the Work. Company may refuse to perform any Work where working conditions could endanger property or put at risk the safety of persons. Unless otherwise agreed to by Customer and Company, at Customer’s expense and before the Work begins, Customer will provide any necessary access platforms, catwalks to safely perform the Work in compliance with OSHA or state industrial safety regulations.

7. Payment. Customer shall pay Company’s invoices within net 30 days of invoice date. Company may invoice Customer for all equipment or material furnished, whether delivered to the installation site or to an off-site storage facility and for all Work performed on-site or off-site. No retention shall be withheld from any payments except as expressly agreed in writing by Company, in which case retention shall be reduced per the contract documents and released no later than the date of substantial completion. Under no circumstances shall any retention be withheld for the equipment portion of the order. If payment is not received as required, Company may suspend performance and the time for completion shall be extended for a reasonable period of time not less than the period of suspension. Customer shall be liable to Company for all reasonable shutdown, standby and start-up costs as a result of the suspension. Company reserves the right to add to any account outstanding for more than 30 days a service charge equal to 1.5% of the principal amount due at the end of each month. Customer shall pay all costs (including attorneys’ fees) incurred by Company in attempting to collect amounts due and otherwise enforcing these terms and conditions. If requested, Company will provide appropriate lien waivers upon receipt of payment. Customer agrees that, unless Customer makes payment in advance, Company will have a purchase money security interest in all equipment from Company to secure payment in full of all amounts due Company and its order for the equipment, together with these terms and conditions, form a security agreement. Customer shall keep the equipment free of all taxes and encumbrances, shall not remove the equipment from its original installation point and shall not assign or transfer any interest in the equipment until all payments due Company have been made.

~~**8. Time for Completion.** Except to the extent otherwise expressly agreed in writing signed by an authorized representative of Company, all dates provided by Company or its representatives for commencement, progress or completion are estimates only. While Company shall use commercially reasonable efforts to meet such estimated dates, Company shall not be responsible for any damages for its failure to do so. Delivery dates are approximate and not guaranteed. Company will use commercially reasonable efforts to deliver the Equipment on or before the estimated delivery date, will notify Customer if the estimated delivery dates cannot be honored, and will deliver the Equipment and services as soon as practicable thereafter. In no event will Company be liable for any damages or expenses caused by delays in delivery.~~

9. Access. Company and its subcontractors shall be provided access to the Work site during regular business hours, or such other hours as may be requested by Company and acceptable to the Work site’ owner or tenant for the performance of the Work, including sufficient areas for staging, mobilization, and storage. Company’s access to correct any emergency condition shall not be restricted. Customer grants to Company the right to remotely connect (via phone modem, internet or other agreed upon means) to Customer’s building automation system (BAS) and/or HVAC equipment to view, extract, or otherwise collect and retain data from the BAS, HVAC equipment, or other building systems, and to diagnose and remotely make repairs at Customer’s request.

10. Completion. Notwithstanding any other term or condition herein, when Company informs Customer that the Work has been completed, Customer shall inspect the Work in the presence of Company’s representative, and Customer shall either (a) accept the Work in its entirety in writing, or (b) accept the Work in part and specifically identify, in writing, any exception items. Customer agrees to re-inspect any and all excepted items as soon as Company informs Customer that all such excepted items have been completed. The initial acceptance inspection shall take place within ten (10) days from the date when Company informs Customer that the Work has been completed. Any subsequent re-inspection of excepted items shall take place within five (5) days from the date when Company informs Customer that the excepted items have been completed. Customer’s failure to cooperate and complete any of said inspections within the required time limits shall constitute complete acceptance of the Work as of ten (10) days from date when Company informs Customer that the Work, or the excepted items, if applicable, has/have been completed.

11. Permits and Governmental Fees. Company shall secure (with Customer’s assistance) and pay for building and other permits and governmental fees, licenses, and inspections necessary for proper performance and completion of the Work which are legally required when bids from Company’s subcontractors are received, negotiations thereon concluded, or the effective date of a relevant Change Order, whichever is later. Customer is responsible for necessary approvals, easements, assessments and charges for construction, use or occupancy of permanent structures or for permanent changes to existing facilities. If the cost of such permits, fees, licenses and inspections are not included in the Proposal, Company will invoice Customer for such costs.

12. Utilities During Construction. Customer shall provide without charge to Company all water, heat, and utilities required for performance of the Work.



13. Concealed or Unknown Conditions. In the performance of the Work, if Company encounters conditions at the Work site that are (i) subsurface or otherwise concealed physical conditions that differ materially from those indicated on drawings expressly incorporated herein or (ii) unknown physical conditions of an unusual nature that differ materially from those conditions ordinarily found to exist and generally recognized as inherent in construction activities of the type and character as the Work, Company shall notify Customer of such conditions promptly, prior to significantly disturbing same. If such conditions differ materially and cause an increase in Company's cost of, or time required for, performance of any part of the Work, Company shall be entitled to, and Customer shall consent by Change Order to, an equitable adjustment in the Contract Price, contract time, or both.

14. Pre-Existing Conditions. Company is not liable for any claims, damages, losses, or expenses, arising from or related to conditions that existed in, on, or upon the Work site before the Commencement Date of this Agreement ("Pre-Existing Conditions"), including, without limitation, damages, losses, or expenses involving Pre-Existing Conditions of building envelope issues, mechanical issues, plumbing issues, and/or indoor air quality issues involving mold/mould and/or fungi. Company also is not liable for any claims, damages, losses, or expenses, arising from or related to work done by or services provided by individuals or entities that are not employed by or hired by Company.

15. Asbestos and Hazardous Materials. Company's Work and other services in connection with this Agreement expressly excludes any identification, abatement, cleanup, control, disposal, removal or other work connected with asbestos, polychlorinated biphenyl ("PCB"), or other hazardous materials (hereinafter, collectively, "Hazardous Materials"). Customer warrants and represents that, except as set forth in a writing signed by Company, there are no Hazardous Materials on the Work site that will in any way affect Company's Work and Customer has disclosed to Company the existence and location of any Hazardous Materials in all areas within which Company will be performing the Work. Should Company become aware of or suspect the presence of Hazardous Materials, Company may immediately stop work in the affected area and shall notify Customer. Customer will be exclusively responsible for taking any and all action necessary to correct the condition in accordance with all applicable laws and regulations. Customer shall be exclusively responsible for and, to the fullest extent permitted by law, shall indemnify and hold harmless Company (including its employees, agents and subcontractors) from and against any loss, claim, liability, fees, penalties, injury (including death) or liability of any nature, and the payment thereof arising out of or relating to any Hazardous Materials on or about the Work site, not brought onto the Work site by Company. Company shall be required to resume performance of the Work in the affected area only in the absence of Hazardous Materials or when the affected area has been rendered harmless. In no event shall Company be obligated to transport or handle Hazardous Materials, provide any notices to any governmental agency, or examine the Work site for the presence of Hazardous Materials.

16. Force Majeure. Company's duty to perform under this Agreement is contingent upon the non-occurrence of an Event of Force Majeure. If Company shall be unable to carry out any material obligation under this Agreement due to an Event of Force Majeure, this Agreement shall at Company's election (i) remain in effect but Company's obligations shall be suspended until the uncontrollable event terminates or (ii) be terminated upon 10 days' notice to Customer, in which event Customer shall pay Company for all parts of the Work furnished to the date of termination. An "Event of Force Majeure" shall mean any cause or event beyond the control of Company. Without limiting the foregoing, "Event of Force Majeure" includes: acts of God; acts of terrorism, war or the public enemy; flood; earthquake; tornado; storm; fire; civil disobedience; pandemic insurrections; riots; labor/labour disputes; labor/labour or material shortages; sabotage; restraint by court order or public authority (whether valid or invalid), and action or non-action by or inability to obtain or keep in force the necessary governmental authorizations, permits, licenses, certificates or approvals if not caused by Company; and the requirements of any applicable government in any manner that diverts either the material or the finished product to the direct or indirect benefit of the government.

17. Customer's Breach. Each of the following events or conditions shall constitute a breach by Customer and shall give Company the right, without an election of remedies, to terminate this Agreement or suspend performance by delivery of written notice: (1) Any failure by Customer to pay amounts when due; or (2) any general assignment by Customer for the benefit of its creditors, or if Customer becomes bankrupt or insolvent or takes the benefit of any statute for bankrupt or insolvent debtors, or makes or proposes to make any proposal or arrangement with creditors, or if any steps are taken for the winding up or other termination of Customer or the liquidation of its assets, or if a trustee, receiver, or similar person is appointed over any of the assets or interests of Customer; (3) Any representation or warranty furnished by Customer in this Agreement is false or misleading in any material respect when made; or (4) Any failure by Customer to perform or comply with any material provision of this Agreement. Customer shall be liable to Company for all Work furnished to date and all damages sustained by Company (including lost profit and overhead).

~~**18. Indemnity.** To the fullest extent permitted by law, Company and Customer shall indemnify, defend and hold harmless each other from any and all claims, actions, costs, expenses, damages and liabilities, including reasonable attorneys' fees, resulting from death or bodily injury or damage to real or tangible personal property, to the extent caused by the negligence or misconduct of their respective employees or other authorized agents in connection with their activities within the scope of this Agreement. Neither party shall indemnify the other against claims, damages, expenses or liabilities to the extent attributable to the acts or omissions of the other party. If the parties are both at fault, the obligation to indemnify shall be proportional to their relative fault. The duty to indemnify will continue in full force and effect, notwithstanding the expiration or early termination hereof, with respect to any claims based on facts or conditions that occurred prior to expiration or termination.~~

~~**19. Limitation of Liability.** NOTWITHSTANDING ANYTHING TO THE CONTRARY, IN NO EVENT SHALL COMPANY BE LIABLE FOR ANY SPECIAL, INCIDENTAL, INDIRECT CONSEQUENTIAL, OR PUNITIVE OR EXEMPLARY DAMAGES (INCLUDING WITHOUT LIMITATION BUSINESS INTERRUPTION, LOST DATA, LOST REVENUE, LOST PROFITS, LOST DOLLAR SAVINGS, OR LOST ENERGY USE SAVINGS, INCLUDING CONTAMINANTS LIABILITIES, EVEN IF A PARTY HAS BEEN ADVISED OF SUCH POSSIBLE DAMAGES OR IF SAME WERE REASONABLY FORESEEABLE AND REGARDLESS OF WHETHER THE CAUSE OF ACTION IS FRAMED IN CONTRACT, NEGLIGENCE, ANY OTHER TORT, WARRANTY, STRICT LIABILITY, OR PRODUCT LIABILITY). In no event will Company's liability in connection with the provision of products or services or otherwise under this Agreement exceed the entire amount paid to Company by Customer under this Agreement.~~

20. CONTAMINANTS LIABILITY

The transmission of COVID-19 may occur in a variety of ways and circumstances, many of the aspects of which are currently not known. HVAC systems, products, services and other offerings have not been tested for their effectiveness in reducing the spread of COVID-19, including through the air in closed environments. **IN NO EVENT WILL COMPANY BE LIABLE UNDER THIS AGREEMENT OR OTHERWISE FOR ANY INDEMNIFICATION, ACTION OR CLAIM, WHETHER BASED ON WARRANTY, CONTRACT, TORT OR OTHERWISE, FOR ANY BODILY INJURY (INCLUDING DEATH), DAMAGE TO PROPERTY, OR ANY OTHER LIABILITIES, DAMAGES OR COSTS RELATED TO CONTAMINANTS (INCLUDING THE SPREAD, TRANSMISSION, MITIGATION, ELIMINATION, OR CONTAMINATION THEREOF) (COLLECTIVELY, "CONTAMINANT LIABILITIES") AND CUSTOMER HEREBY EXPRESSLY RELEASES COMPANY FROM ANY SUCH CONTAMINANTS LIABILITIES.**

21. Patent Indemnity. Company shall protect and indemnify Customer from and against all claims, damages, judgments and loss arising from infringement or alleged infringement of any United States patent by any of the goods manufactured by Company and delivered hereunder, provided that in the event of suit or threat of suit for patent infringement, Company shall promptly be notified and given full opportunity to negotiate a settlement. Company does not warrant against infringement by reason of Customer's design of the articles or the use thereof in combination with other materials or in the operation of any process. In the event of litigation, Customer agrees to reasonably cooperate with Company. In connection with any proceeding under the provisions of this Section, all parties concerned shall be entitled to be represented by counsel at their own expense.

22. Limited Warranty. Company warrants for a period of 12 months from the date of substantial completion ("Warranty Period") commercial equipment manufactured and installed by Company against failure due to defects in material and manufacture and that the labor/labour furnished is warranted to have been properly performed (the "Limited Warranty"). Trane equipment sold on an uninstalled basis is warranted in accordance with Company's standard warranty for supplied equipment. **Product manufactured by Company that includes required startup and is sold in North America will not be warranted by Company unless Company performs the product start-up.** Substantial completion shall be the earlier of the date that the Work is sufficiently complete so that the Work can be utilized for its intended use or the date that Customer receives beneficial use of the Work. If such defect is discovered within the Warranty Period, Company will correct the defect or furnish replacement equipment (or, at its option, parts therefor) and, if said equipment was installed pursuant hereto, labor/labour associated with the replacement of parts or equipment not conforming to this Limited Warranty. Defects must be reported to Company within the Warranty Period. Exclusions from this Limited Warranty include damage or failure arising from: wear and tear; corrosion, erosion, deterioration; Customer's failure to follow the



Company-provided maintenance plan; refrigerant not supplied by Company; and modifications made by others to Company's equipment. Company shall not be obligated to pay for the cost of lost refrigerant. Notwithstanding the foregoing, all warranties provided herein terminate upon termination or cancellation of this Agreement. No warranty liability whatsoever shall attach to Company until the Work has been paid for in full and then said liability shall be limited to the lesser of Company's cost to correct the defective Work and/or the purchase price of the equipment shown to be defective. Equipment, material and/or parts that are not manufactured by Company ("Third-Party Product(s)") are not warranted by Company and have such warranties as may be extended by the respective manufacturer. **CUSTOMER UNDERSTANDS THAT COMPANY IS NOT THE MANUFACTURER OF ANY THIRD-PARTY PRODUCT(S) AND ANY WARRANTIES, CLAIMS, STATEMENTS, REPRESENTATIONS, OR SPECIFICATIONS ARE THOSE OF THE THIRD-PARTY MANUFACTURER, NOT COMPANY AND CUSTOMER IS NOT RELYING ON ANY WARRANTIES, CLAIMS, STATEMENTS, REPRESENTATIONS, OR SPECIFICATIONS REGARDING THE THIRD-PARTY PRODUCT THAT MAY BE PROVIDED BY COMPANY OR ITS AFFILIATES, WHETHER ORAL OR WRITTEN. THE WARRANTY AND LIABILITY SET FORTH IN THIS AGREEMENT ARE IN LIEU OF ALL OTHER WARRANTIES AND LIABILITIES, WHETHER IN CONTRACT OR IN NEGLIGENCE, EXPRESS OR IMPLIED, IN LAW OR IN FACT, INCLUDING IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE AND/OR OTHERS ARISING FROM COURSE OF DEALING OR TRADE. COMPANY MAKES NO REPRESENTATION OR WARRANTY OF ANY KIND, INCLUDING WARRANTY OF MERCHANTABILITY OR FITNESS FOR PARTICULAR PURPOSE. ADDITIONALLY, COMPANY MAKES NO REPRESENTATION OR WARRANTY OF ANY KIND REGARDING PREVENTING, ELIMINATING, REDUCING OR INHIBITING ANY MOLD, FUNGUS, BACTERIA, VIRUS, MICROBIAL GROWTH, OR ANY OTHER CONTAMINANTS (INCLUDING COVID-19 OR ANY SIMILAR VIRUS) (COLLECTIVELY, "CONTAMINANTS"), WHETHER INVOLVING OR IN CONNECTION WITH EQUIPMENT, ANY COMPONENT THEREOF, SERVICES OR OTHERWISE. IN NO EVENT SHALL COMPANY HAVE ANY LIABILITY FOR THE PREVENTION, ELIMINATION, REDUCTION OR INHIBITION OF THE GROWTH OR SPREAD OF SUCH CONTAMINANTS INVOLVING OR IN CONNECTION WITH ANY EQUIPMENT, THIRD-PARTY PRODUCT, OR ANY COMPONENT THEREOF, SERVICES OR OTHERWISE AND CUSTOMER HEREBY SPECIFICALLY ACKNOWLEDGES AND AGREES THERETO.**

23. Insurance. Company agrees to maintain the following insurance while the Work is being performed with limits not less than shown below and will, upon request from Customer, provide a Certificate of evidencing the following coverage:

Commercial General Liability	\$2,000,000 per occurrence
Automobile Liability	\$2,000,000 CSL
Workers Compensation	Statutory Limits

If Customer has requested to be named as an additional insured under Company's insurance policy, Company will do so but only subject to Company's manuscript additional insured endorsement under its primary Commercial General Liability policies. In no event does Company waive its right of subrogation.

24. Commencement of Statutory Limitation Period. Except as to warranty claims, as may be applicable, any applicable statutes of limitation for acts or failures to act shall commence to run, and any alleged cause of action stemming therefrom shall be deemed to have accrued, in any and all events not later than the last date that Company or its subcontractors physically performed work on the project site.

25. General. Except as provided below, to the maximum extent provided by law, this Agreement is made and shall be interpreted and enforced in accordance with the laws of the state or province in which the Work is performed, without regard to choice of law principles which might otherwise call for the application of a different state's or province's law. Any dispute arising under or relating to this Agreement that is not disposed of by agreement shall be decided by litigation in a court of competent jurisdiction located in the state or province in which the Work is performed. Any action or suit arising out of or related to this Agreement must be commenced within one year after the cause of action has accrued. To the extent the Work site is owned and/or operated by any agency of the Federal Government, determination of any substantive issue of law shall be according to the Federal common law of Government contracts as enunciated and applied by Federal judicial bodies and boards of contract appeals of the Federal Government. This Agreement contains all of the agreements, representations and understandings of the parties and supersedes all previous understandings, commitments or agreements, oral or written, related to the subject matter hereof. This Agreement may not be amended, modified or terminated except by a writing signed by the parties hereto. No documents shall be incorporated herein by reference except to the extent Company is a signatory thereon. If any term or condition of this Agreement is invalid, illegal or incapable of being enforced by any rule of law, all other terms and conditions of this Agreement will nevertheless remain in full force and effect as long as the economic or legal substance of the transaction contemplated hereby is not affected in a manner adverse to any party hereto. Customer may not assign, transfer, or convey this Agreement, or any part hereof, or its right, title or interest herein, without the written consent of the Company. Subject to the foregoing, this Agreement shall be binding upon and inure to the benefit of Customer's permitted successors and assigns. This Agreement may be executed in several counterparts, each of which when executed shall be deemed to be an original, but all together shall constitute but one and the same Agreement. A fully executed facsimile copy hereof or the several counterparts shall suffice as an original.

26. Equal Employment Opportunity/Affirmative Action Clause. Company is a federal contractor that complies fully with Executive Order 11246, as amended, and the applicable regulations contained in 41 C.F.R. Parts 60-1 through 60-60, 29 U.S.C. Section 793 and the applicable regulations contained in 41 C.F.R. Part 60-741; and 38 U.S.C. Section 4212 and the applicable regulations contained in 41 C.F.R. Part 60-250 Executive Order 13496 and Section 29 CFR 471, appendix A to subpart A, regarding the notice of employee rights in the United States and with Canadian Charter of Rights and Freedoms Schedule B to the Canada Act 1982 (U.K.) 1982, c. 11 and applicable Provincial Human Rights Codes and employment law in Canada.

27. U.S. Government Work.

The following provision applies only to direct sales by Company to the US Government. The Parties acknowledge that all items or services ordered and delivered under this Agreement are Commercial Items as defined under Part 12 of the Federal Acquisition Regulation (FAR). In particular, Company agrees to be bound only by those Federal contracting clauses that apply to "commercial" suppliers and that are contained in FAR 52.212-5(e)(1). Company complies with 52.219-8 or 52.219-9 in its service and installation contracting business.

The following provision applies only to indirect sales by Company to the US Government. As a Commercial Item Subcontractor, Company accepts only the following mandatory flow down provisions in effect as of the date of this subcontract: 52.203-19; 52.204-21; 52.204-23; 52.219-8; 52.222-21; 52.222-26; 52.222-35; 52.222-36; 52.222-50; 52.225-26; 52.247-64. If the Work is in connection with a U.S. Government contract, Customer certifies that it has provided and will provide current, accurate, and complete information, representations and certifications to all government officials, including but not limited to the contracting officer and officials of the Small Business Administration, on all matters related to the prime contract, including but not limited to all aspects of its ownership, eligibility, and performance. Anything herein notwithstanding, Company will have no obligations to Customer unless and until Customer provides Company with a true, correct and complete executed copy of the prime contract. Upon request, Customer will provide copies to Company of all requested written communications with any government official related to the prime contract prior to or concurrent with the execution thereof, including but not limited to any communications related to Customer's ownership, eligibility or performance of the prime contract. Customer will obtain written authorization and approval from Company prior to providing any government official any information about Company's performance of the work that is the subject of the Proposal or this Agreement, other than the Proposal or this Agreement.

28. Limited Waiver of Sovereign Immunity. If Customer is an Indian tribe (in the U.S.) or a First Nation or Band Council (in Canada), Customer, whether acting in its capacity as a government, governmental entity, a duly organized corporate entity or otherwise, for itself and for its agents, successors, and assigns: (1) hereby provides this limited waiver of its sovereign immunity as to any damages, claims, lawsuit, or cause of action (herein "Action") brought against Customer by Company and arising or alleged to arise out of the furnishing by Company of any product or service under this Agreement, whether such Action is based in contract, tort, strict liability, civil liability or any other legal theory; (2) agrees that jurisdiction and venue for any such Action shall be proper and valid (a) if Customer is in the U.S., in any state or United States court located in the state in which Company is performing this Agreement or (b) if Customer is in Canada, in the superior court of the province or territory in which the work was performed; (3) expressly consents to such Action, and waives any objection to jurisdiction or venue; (4) waives any requirement of exhaustion of tribal court or administrative remedies for any Action arising out of or related to this Agreement; and (5) expressly acknowledges and agrees that Company is not subject to the jurisdiction of Customer's tribal court or any similar tribal forum, that Customer will not bring any action against Company in tribal court, and that Customer will not avail itself of any ruling or direction of the tribal court permitting or directing it to suspend its payment or other obligations under this Agreement. The individual signing on behalf of Customer warrants and represents that such individual is duly authorized



to provide this waiver and enter into this Agreement and that this Agreement constitutes the valid and legally binding obligation of Customer, enforceable in accordance with its terms.

29. Building Automation Systems and Network Security. Customer and Trane acknowledge that Building Automation System (BAS) and connected networks security requires Customer and Trane to maintain certain cybersecurity obligations. Customer acknowledges that upon completion of installation and configuration of the BAS, the Customer maintains ownership of the BAS and the connected network equipment. Except for any applicable warranty obligations, Customer is solely responsible for the maintenance and security of the BAS and related networks and systems. In the event there is a service agreement between Trane and Customer, Trane will provide the services as set forth in the service agreement.

In order to maintain a minimum level of security for the BAS, associated networks, network equipment and systems, Customer's cybersecurity responsibilities include without limitation:

1. Ensure that the BAS, networks, and network equipment are physically secure and not accessible to unauthorized personnel.
2. Ensure the BAS remains behind a secure firewall and properly segmented from all other customer networks and systems, especially those with sensitive information.
3. Keep all Inbound ports closed to any IP Addresses in the BAS.
4. Remove all forwarded inbound ports and IP Addresses to the BAS.
5. Maintain user login credentials and unique passwords, including the use of strong passwords and the removal of access for users who no longer require access.
6. Where remote access is desired, utilize a secure method such as Trane Connect Secure Remote Access or your own VPN.
7. For any Trane services requiring remote data transfer and/or remote user access, configure the BAS and related firewall(s) per instructions provided by Trane. This typically includes configuring Port 443 and associated firewall(s) for Outbound only.
8. Perform regular system maintenance to ensure that your BAS is properly secured, including regular software updates to your BAS and related network equipment (i.e., firewalls).

Any and all claims, actions, losses, expenses, costs, damages, or liabilities of any nature due to Customer's failure to maintain BAS security responsibilities and/or industry standards for cybersecurity are the sole responsibility of the Customer.

1-26.251-10(0123)
Supersedes 1-26.251-10(1221)

DRAFT



SECURITY ADDENDUM

This Addendum shall be applicable to the sale, installation and use of Trane equipment and the sale and provision of Trane services. "Trane" shall mean Trane U.S. Inc. for sales and services in the United States, or Trane Canada ULC for sales and services in Canada.

1. **Definitions.** All terms used in this Addendum shall have the meaning specified in the Agreement unless otherwise defined herein. For the purposes of this Addendum, the following terms are defined as follows:

"Customer Data" means Customer account information as related to the Services only and does not include HVAC Machine Data or personal data. Trane does not require, nor shall Customer provide personal data to Trane under the Agreement. Such data is not required for Trane to provide its Equipment and/or Services to the Customer.

"Equipment" shall have the meaning set forth in the Agreement.

"HVAC Machine Data" means data generated and collected from the product or furnished service without manual entry. HVAC Machine Data is data relating to the physical measurements and operating conditions of a HVAC system, such as but not limited to, temperatures, humidity, pressure, HVAC equipment status. HVAC Machine Data does not include Personal Data and, for the purposes of this agreement, the names of users of Trane's controls products or hosted applications shall not be Personal Data, if any such user chooses to use his/her name(s) in the created accounts within the controls product (e.g., firstname.lastname@address.com). HVAC Machine Data may be used by Trane: (a) to provide better support services and/or products to users of its products and services; (b) to assess compliance with Trane terms and conditions; (c) for statistical or other analysis of the collective characteristics and behaviors of product and services users; (d) to backup user and other data or information and/or provide remote support and/or restoration; (e) to provide or undertake: engineering analysis; failure analysis; warranty analysis; energy analysis; predictive analysis; service analysis; product usage analysis; and/or other desirable analysis, including, but not limited to, histories or trends of any of the foregoing; and (f) to otherwise understand and respond to the needs of users of the product or furnished service. "Personal Data" means data and/or information that is owned or controlled by Customer, and that names or identifies, or is about a natural person, such as: (i) data that is explicitly defined as a regulated category of data under any data privacy laws applicable to Customer; (ii) non-public personal information ("NPI") or personal information ("PI"), such as national identification number, passport number, social security number, social insurance number, or driver's license number; (iii) health or medical information, such as insurance information, medical prognosis, diagnosis information, or genetic information; (iv) financial information, such as a policy number, credit card number, and/or bank account number; (v) personally identifying technical information (whether transmitted or stored in cookies, devices, or otherwise), such as IP address, MAC address, device identifier, International Mobile Equipment Identifier ("IMEI"), or advertising identifier; (vi) biometric information; and/or (vii) sensitive personal data, such as, race, religion, marital status, disability, gender, sexual orientation, geolocation, or mother's maiden name.

"Security Incident" shall refer to (i) a compromise of any network, system, application or data in which Customer Data has been accessed or acquired by an unauthorized third party; (ii) any situation where Trane reasonably suspects that such compromise may have occurred; or (iii) any actual or reasonably suspected unauthorized or illegal Processing, loss, use, disclosure or acquisition of or access to any Customer Data.

"Services" shall have the meaning set forth in the Agreement.

2. **HVAC Machine Data; Access to Customer Extranet and Third Party Systems.** If Customer grants Trane access to HVAC Machine Data via web portals or other non-public websites or extranet services on Customer's or a third party's website or system (each, an "Extranet"), Trane will comply with the following:
 - a. **Accounts.** Trane will ensure that Trane's personnel use only the Extranet account(s) designated by Customer and will require Trane personnel to keep their access credentials confidential.
 - b. **Systems.** Trane will access the Extranet only through computing or processing systems or applications running operating systems managed by Trane that include: (i) system network firewalls; (ii) centralized patch management; (iii) operating system appropriate anti-malware software; and (iv) for portable devices, full disk encryption.
 - c. **Restrictions.** Unless otherwise approved by Customer in writing, Trane will not download, mirror or permanently store any HVAC Machine Data from any Extranet on any medium, including any machines, devices or servers.
 - d. **Account Termination.** Trane will terminate the account of each of Trane's personnel in accordance with Trane's standard practices after any specific Trane personnel who has been authorized to access any Extranet (1) no



longer needs access to HVAC Machine Data or (2) no longer qualifies as Trane personnel (e.g., the individual leaves Trane's employment).

- e. Third Party Systems. Trane will provide Customer prior notice before it uses any third party system that stores or may otherwise have access to HVAC Machine Data, unless (1) the data is encrypted and (2) the third party system will not have access to the decryption key or unencrypted "plain text" versions of the HVAC Machine Data.
3. Customer Data; Confidentiality. Trane shall keep confidential, and shall not access or use any Customer Data and information that is marked confidential or by its nature is considered confidential ("Customer Confidential Information") other than for the purpose of providing the Equipment and Services, and will disclose Customer Confidential Information only: (i) to Trane's employees and agents who have a need to know to perform the Services, (ii) as expressly permitted or instructed by Customer, or (iii) to the minimum extent required to comply with applicable law, provided that Trane (1) provides Customer with prompt written notice prior to any such disclosure, and (2) reasonably cooperate with Customer to limit or prevent such disclosure.
4. Customer Data; Compliance with Laws. Trane agrees to comply with laws, regulations governmental requirements and industry standards and practices relating to Trane's processing of Customer Confidential Information (collectively, "**Laws**").
5. Customer Data; Information Security Management. Trane agrees to establish and maintain an information security and privacy program, consistent with applicable HVAC equipment industry practices that complies with this Addendum and applicable Laws ("**Information Security Program**"). The Information Security Program shall include appropriate physical, technical and administrative safeguards, including any safeguards and controls agreed by the Parties in writing, sufficient to protect Customer systems, and Customer's Confidential Information from unauthorized access, destruction, use, modification or disclosure. The Information Security Program shall include appropriate, ongoing training and awareness programs designed to ensure that Trane's employees and agents, and others acting on Trane's, behalf are aware of and comply with the Information Security Program's policies, procedures, and protocols.
6. Monitoring. Trane shall monitor and, at regular intervals consistent with HVAC equipment industry practices, test and evaluate the effectiveness of its Information Security Program. Trane shall evaluate and promptly adjust its Information Security Program in light of the results of the testing and monitoring, any material changes to its operations or business arrangements, or any other facts or circumstances that Trane knows or reasonably should know may have a material impact on the security of Customer Confidential Information, Customer systems and Customer property.
7. Audits. Customer acknowledges and agrees that the Trane SOC2 audit report will be used to satisfy any and all audit/inspection requests/requirements by or on behalf of Customer. Trane will make its SOC2 audit report available to Customer upon request and with a signed nondisclosure agreement.
8. Information Security Contact. Trane's information security contact is Local Sales Office.
9. Security Incident Management. Trane shall notify Customer after the confirmation of a Security Incident that affects Customer Confidential Information, Customer systems and Customer property. The written notice shall summarize the nature and scope of the Security Incident and the corrective action already taken or planned.
10. Threat and Vulnerability Management. Trane regularly performs vulnerability scans and addresses detected vulnerabilities on a risk basis. Periodically, Trane engages third-parties to perform network vulnerability assessments and penetration testing. Vulnerabilities will be reported in accordance with Trane's cybersecurity vulnerability reported process. Trane periodically provides security updates and software upgrades.
11. Security Training and Awareness. New employees are required to complete security training as part of the new hire process and receive annual and targeted training (as needed and appropriate to their role) thereafter to help maintain compliance with Security Policies, as well as other corporate policies, such as the Trane Code of Conduct. This includes requiring Trane employees to annually re-acknowledge the Code of Conduct and other Trane policies as appropriate. Trane conducts periodic security awareness campaigns to educate personnel about their responsibilities and provide guidance to create and maintain a secure workplace.



12. Secure Disposal Policies. Policies, processes, and procedures regarding the disposal of tangible and intangible property containing Customer Confidential Information so that wherever possible, Customer Confidential Information cannot be practicably read or reconstructed.
13. Logical Access Controls. Trane employs internal monitoring and logging technology to help detect and prevent unauthorized access attempts to Trane's corporate networks and production systems. Trane's monitoring includes a review of changes affecting systems' handling authentication, authorization, and auditing, and privileged access to Trane production systems. Trane uses the principle of "least privilege" (meaning access denied unless specifically granted) for access to customer data.
14. Contingency Planning/Disaster Recovery. Trane will implement policies and procedures required to respond to an emergency or other occurrence (i.e. fire, vandalism, system failure, natural disaster) that could damage Customer Data or any system that contains Customer Data. Procedures include the following
 - (i) data backups; and
 - (ii) formal disaster recovery plan. Such disaster recovery plan is tested at least annually.
15. Return of Customer Data. If Trane is responsible for storing or receiving Customer Data, Trane shall, at Customer's sole discretion, deliver Customer Data to Customer in its preferred format within a commercially reasonable period of time following the expiration or earlier termination of the Agreement or, such earlier time as Customer requests, securely destroy or render unreadable or undecipherable each and every original and copy in every media of all Customer's Data in Trane's possession, custody or control no later than [90 days] after receipt of Customer's written instructions directing Trane to delete the Customer Data.
16. Background checks Trane shall take reasonable steps to ensure the reliability of its employees or other personnel having access to the Customer Data, including the conducting of appropriate background and/or verification checks in accordance with Trane policies.
17. DISCLAIMER OF WARRANTIES. EXCEPT FOR ANY APPLICABLE WARRANTIES IN THE AGREEMENT, THE SERVICES ARE PROVIDED "AS IS", WITH ALL FAULTS, AND THE ENTIRE RISK AS TO SATISFACTORY QUALITY, PERFORMANCE, ACCURACY AND EFFORT AS TO SUCH SERVICES SHALL BE WITH CUSTOMER. TRANE DISCLAIMS ANY AND ALL OTHER EXPRESS OR IMPLIED REPRESENTATIONS AND WARRANTIES WITH RESPECT TO THE SERVICES AND THE SERVICES PROVIDED HEREUNDER, INCLUDING ANY EXPRESS OR IMPLIED WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR THAT THE SERVICES WILL OPERATE ERROR-FREE OR UNINTERRUPTED OR RETURN/RESPONSE TO INQUIRIES WITHIN ANY SPECIFIC PERIOD OF TIME.

November 2023



Date: October 22, 2024
To: Board of Education
From: Dr. Michael Lubelfeld, Superintendent
Subject: Board Member Estimated Expenses - Joint Annual Conference 2024
Board Policy Alignment: Policy 2:125 - Board Member Compensation; Expenses
Disposition: Action

Executive Summary:

Board Members are encouraged to attend professional conferences and workshops to further their knowledge and understanding of Board governance. Board member Alex Brunk plans to attend the Joint Annual Conference in Chicago November 22-24, 2024.

Board Policy 2:125 requires that all Board member expense requests for travel, meals, and/or lodging must be approved by a roll call vote at an open meeting of the Board. According to the Resolution to Regulate Expense Reimbursement approved by the Board in August 2018, each Board member's expenses may not exceed \$5,000 per year. Additionally, Board members are required to submit estimated expenses in advance of attending a conference or workshop. After attending, they may submit a reimbursement form with receipts if they wish to receive reimbursement for preapproved incurred expenses..

The Board is asked to approve the Estimated Expense Form for Board member Mr. Brunk.

Recommendation:

Roll call vote to approve Board Member Estimated Expense for Mr. Brunk as presented.

School Board

Exhibit - Board Member Estimated Expense Approval Form

Submit to the Superintendent, who will include this request in the monthly list of bills presented to the School Board. Use of this form is required (1) by 2:125-E3, Resolution to Regulate Expense Reimbursements and (2) for pre-approval of expenses to be charged to a federal grant or State grant governed by the Grant Accountability and Transparency Act. Please print.

Name: Alexander Brunk Title/Office: Board Member


Travel Destination: Joint Annual Conference - Chicago Purpose: Professional Learning

Departure Date: November 22, 2024 Return Date: November 24, 2024

X Estimated Expenses Approval Requested (50 ILCS 150/20 or grant expenditure)

- Travel is grant-related*** (specify grant): _____
- Purchase Order Requested** Purchase Order #: _____
- Expense Advancement Voucher Requested** (105 ILCS 5/10-22.32)
Voucher Amount: _____


Estimated Expense Report										
Auto Travel Allowance: <u>67¢</u> per mile										
<i>*Grant-related travel only: Except for mileage and other transportation expenses, expense reimbursement/per diem is only allowed if on official travel status for 12 hours or more. If lodging at or below the applicable rate cannot be identified, please indicate below and attach at least three quotes for review.</i>										
Date	Auto Mileage		Transp. Expenses	Lodging	Meals or Per Diem			Other		Daily Total
	Miles	Cost			Bkfst	Lunch	Dinner	Item	Cost	
11/22/24	30	\$20	\$50 (taxi)			\$25	\$50	Parking	\$75	\$ 220
11/23/24	30	\$20	\$50 (taxi)			\$25	\$50	Parking	\$75	\$ 220
11/24/24	30	\$20				\$25			\$75	\$ 120
Total										\$ 560



Submitting Board Member's Signature

10/22/24

Date



Superintendent Signature

10/22/24

Date

Note: All stated costs are estimates and in order to receive reimbursement, board members will need to submit receipts for actual expenses incurred.

- School Board Action:**
- Approved** **Denied**
 - Approved in Part** **Exceeds Maximum Allowable Amount**
 - Grant Funding Source** (if applicable): _____

Comments: _____